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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1940.

As Commissioner of Corporations and Taxation, I submit herewith the Thirty-third Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1938. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1938

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Thirty-third Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1938.

This report, like all of those previously issued, is on a cash basis, and attention is again called to the desirability of basing conclusions on a series of reports rather than on a single year's figures since by that method we obtain an average figure which more accurately represents the costs of municipal services and the methods adopted in financing them. This series of reports makes possible a comparison of municipal revenues and expenditures over a period of more than thirty years. No material change has been made in Table I, which is the body of the report.

For the past five years the classification of expenditures has been affected by the cooperative work with the Federal Government, for which only the cost to the municipality is reported, except in the relief agencies, and although there has been a curtailment in many municipal activities there have also been added services that would have been delayed for years unless federal encouragement had been offered. An attempt has been made to distribute W.P.A. expenses according to their proper function or activity but there still remains as unclassified expense a relatively large amount that could not be properly allocated.

Although the body of the report covers the year 1938 only, we are exhibiting tables on pages xxvii to xxxiii which show the outstanding funded debt and tax title loans on January 1, 1940 of all cities and towns.

The following table shows the funded debt, exclusive of tax title loans, as originally reported to this division on January 1 of each year from 1929 to 1940, together with the increase or decrease of debt in each year:

Year	Debt—January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1929	\$281,084,911	\$1,924,278	—
1930	283,601,976	2,517,065	—
1931	303,725,731	20,123,755	—
1932	316,484,599	12,758,868	—
1933	311,666,745	—	\$4,817,854
1934	311,119,041	—	547,704
1935	305,615,776	—	5,503,265
1936	298,699,832	—	6,915,944
1937	293,581,864	—	5,117,968
1938	281,891,942	—	11,689,922
1939	293,371,915	11,479,973	—
1940	286,625,970	—	6,745,945

It may be noted that in each of the years 1932 to 1939 inclusive, with the exception of 1938, there has been a substantial reduction in the total funded debt, notwithstanding large borrowings made necessary by special circumstances and unusual situations. The indebtedness shown above on January 1, 1940 includes \$4,208,650 borrowed by municipalities under the provisions of Chapter 464 of the Acts of 1939 for the purpose of funding that portion of the State Tax assessment for the year 1938 which was in excess of the amount estimated in 1938 and raised by the assessors in each municipality for that year, and in addition loans of \$1,000,000 in Boston and \$500,000 in New Bedford for the purpose of funding overlay deficits, loans of \$517,700 for flood protection works and repairing of hurricane damage, and \$14,078,150 Municipal Relief loans. The fact that in spite of over \$20,000,000 having been borrowed in a single year to meet what might be termed extraordinary demands, we can still

show a debt reduction of nearly \$7,000,000 for all cities and towns is proof of the soundness of our debt policy. A temporary departure from the basic principle upon which it is founded does not seriously affect our credit.

Since 1933 by special acts of the Legislature, enacted annually, cities and towns have been permitted to borrow to meet a part of increased relief expenses, and during this period, except in 1933, the proceeds of such loans could be applied toward the cost of C.W.A., E.R.A. and W.P.A. This type of borrowing does not appear to be in keeping with the principles upon which our indebtedness act of 1913 was founded, but in 1933 we were faced with demands that could not be met by direct taxation and a temporary suspension of our established conservative debt policy was authorized. This departure was expected to be but temporary, so that rather than change our established laws we have enacted new legislation annually to meet the existing situation and give at least some temporary relief to the taxpayer. If we analyze so-called relief borrowings incurred under these acts we shall disclose facts that are generally overlooked by the public, for investigation indicates that the accomplishments of our conservative debt policies imposed by the provisions of Chapter 44, General Laws, have not been destroyed or even damaged. The provisions of existing general laws are a safeguard against debt excessive in amount or for longer periods than the life of the project for which money may be borrowed. The so-called relief borrowing, which may appear on the surface to be unsound, has not defeated that purpose. The explanation lies in the fact that a large amount borrowed under the relief acts has been expended under the W.P.A. program for outlays such as sewers, streets, sidewalks, public buildings, reservoirs, standpipes, water mains, and many other purposes for which debt may be incurred under the provisions of Chapter 44. In other cases cities and towns which have borrowed directly for relief have at the same time raised in the tax levy substantial amounts for such federal aid projects as are stated above. The fact that we are consistently decreasing our funded debt is evidence that actually the borrowings under Chapter 44, General Laws, have been eliminated entirely by most of our cities and towns and whatever outlays or capital improvements are made are being done through W.P.A. and financed to a large extent through what is known as relief borrowing.

The loans incurred under special acts of the Legislature referred to are shown in the following table, which gives the amounts borrowed for so-called relief purposes by the cities and towns from 1933 to 1939 under each of the special acts:

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939	14,078,150.00
Total	\$83,226,618.50

The amount of these loans outstanding on January 1, 1940 was \$53,818,970.

Municipal Relief loans are issued only upon the approval of the Emergency Finance Board established by Chapter 49 of the Acts of 1933, which created a board of five members, composed of three persons appointed by the Governor, together with the State Treasurer and the Director of Accounts. This board examines carefully each application by a city or town for permission to borrow and fixes the term of the loan and the amount that may be borrowed for the purposes set forth in the acts, namely, public welfare, including aid to dependent children and old age assistance, soldiers' benefits including state aid, military aid, soldiers' burials and soldiers' relief, and any federal emergency unemployment relief projects, exclusive of public works administration projects or substitutes therefor. The amounts approved may not be in excess of one-half of one per cent of the assessors' valuations of taxable property for the three preceding years, such valuations having been reduced by the amount of abatements allowed thereon. It is necessary also for a municipality to have raised by taxation an amount equal to eighty per cent of the aggregate expenditures for the preceding year for welfare and soldiers' benefits before application may be made for permission to issue Municipal Relief loans. Loans are authorized for a period not exceeding ten years, as fixed by the board.

The Emergency Finance Board created under the provisions of Chapter 49 of the Acts of 1933, and continued in existence by subsequent acts, has also the power of approval or disapproval of loans from the Commonwealth to cities and towns based on the amount of tax titles which they have acquired. These loans are issued for one year only but may be renewed with the permission of the board. The amount of these loans outstanding on January 1, 1940 was \$14,747,939.71.

For the year 1938 statistics are presented in this report for 39 cities, 87 towns over 5,000 in population and 225 towns under 5,000 in population. The number of small towns has been decreased by four, since the towns of Dana, Enfield, Greenwich and Prescott ceased to exist as towns on April 1, 1938, as their territories were taken over in part by the Metropolitan District Water Commission and annexed in part to adjoining towns.

In the year 1938, total revenue for current charges increased by \$13,683,019 or 4.4 per cent above the amount for the year 1937. Decreases were shown in the receipts from all classes of revenue with the exception of grants and gifts for expenses, privileges, departmental, public service enterprises and premiums.

The amount of taxes available as revenue for current charges was less than the amount in 1937 by \$356,544, but if we take into consideration the amount of State and county taxes collected and paid in 1938, we find that total receipts from taxation were greater than in 1937 by over \$4,400,000. The State tax assessed upon the cities and towns, which is treated in our tables as an agency account, was \$17,000,000 in the year 1938, as compared with \$12,250,000 in the year 1937, an excess of \$4,750,000.

Grants and gifts for expenses show an increase of \$8,279,805 above the amount for the year 1937. This is accounted for in part by the grants by the State from the highway fund for local highway purposes under the provisions of Chapter 500 of the Acts of 1938, and for emergency storm damage under the provisions of Chapter 498 of the Acts of 1938. The aggregate of these special highway grants included in the item of grants and gifts for expenses was \$5,299,000. The grants from the Federal Government for old age assistance, aid to dependent children, and vocational education were greater than in the year 1937 by \$2,743,899.

Of the total amount received as grants and gifts for expenses, \$13,081,706 consisted of grants from the Federal Government; \$9,104,858 represented grants from the State for various activities; \$315,965 represented grants from the counties of revenue from dog licenses; and \$512,417 represented gifts from individuals and other sources.

The item of privileges, of which the greater part consists of motor vehicle excise taxes, increased \$498,837 above the amount for the year 1937.

Departmental revenues and revenue from public service enterprises show an increase of \$6,044,938 above revenues of the same classes for the year 1937. The greater part of this increase is in departmental revenue for charities, which includes reimbursements from the State for its share of the payments made by cities and towns for old age assistance, aid to dependent children, and temporary aid, support and burials of persons for whose care the State is responsible. Reimbursements from individuals and other cities and towns are also included in departmental revenues from charities.

It may be noted that for old age assistance paid by a city or town amounting to not more than thirty dollars per month in each case, the Federal Government grants one-half of the cost and the State reimburses two-thirds of the remainder. For aid to dependent children, the State reimburses one-third and the Federal Government grants one-third, with certain limitations as to the amount paid per child.

The current charges against revenue show a total increase of \$16,249,703 or 5.07 per cent above the expenditures of the year 1937. The total expenses for maintenance and operation show an increase of \$18,520,403 or 7.11 per cent. Expenditures for interest show a decrease of \$882,195 or 5.57 per cent, and expenditures for debt payments show an increase in payments on account of funded debt of \$762,507 or 2.17 per cent. Tax title redemptions paid to the State were less than in 1937 by \$2,151,012.

The greater part of the increased expenditures for maintenance and operation occurred in the departments of charities and soldiers' benefits, which show aggregate expenditures of \$75,886,679 in 1938 as compared with \$64,264,836 in 1937, an increase of \$11,621,843 or 18.08 per cent. In estimating the effect of this increase upon local taxation, the reimbursements from the State and other municipalities and the grants from the Federal Government should be borne in mind.

The item of highways shows an increase of \$4,109,010 above the expenses for the year 1937, a large part of which was caused by rehabilitation after damage by flood and hurricane.

The item of pensions shows an increase of \$1,566,153, caused in part by the fact that the year 1938 includes the first full year's expense of contributory retirement funds in municipalities which adopted the contributory retirement system as authorized by Chapter 318 of the Acts of 1936. The remainder of the increased expenditures for maintenance and operation is distributed in varying amounts in the departmental expenses, nearly all of which exhibit a slight increase above the expenses of the previous year.

As in each of the years since 1933, the relief of unemployment in cooperation with the Federal Government has resulted in departmental expenditures for materials to be used in projects for which the Federal Government paid the cost of labor. Wherever it has been possible, the expenditures for materials for W.P.A. projects have been classified according to the character of the project. The cost of administration of the projects and miscellaneous expenses in connection with them are shown in the division of unclassified expense.

A summary of the expenditures included under the heading of unclassified is as follows:

Damage settlements	\$549,016.55
Printing and stationery (including town reports)	186,345.63
Memorial Day	109,088.98
Rent for military organizations	104,656.48
Care of soldiers' graves	27,852.92
Insurance not distributed	508,355.48
Boston Elevated Street Railway accounts	1,909,816.21
W.P.A. administration and undistributed items	1,805,866.45
All other	1,637,447.32
	<hr/>
	\$6,838,446.02

Expenditures for outlays decreased by \$2,122,533.94 from the amount shown in 1937. Outlays in general include permanent improvements covering especially items for which borrowings may be made under our law. The expense by the municipalities for outlays in recent years does not cover the whole cost of permanent improvements as many construction projects have been undertaken under the W.P.A. program, for which only the cost of materials has been borne by the municipalities while the labor cost has been paid by the Federal Government.

A comparison of revenue for current charges and current charges against revenue for the years 1937 and 1938 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1937	1938	PERCENTAGES	
			1937	1938
Taxes	\$228,182,518	\$227,825,974	73.43	70.23
Licenses and permits	5,219,608	5,036,935	1.68	1.55
Fines and forfeits	389,020	312,614	0.13	0.10
Grants and gifts (for expenses)	14,735,141	23,014,946	4.74	7.09
All other general revenue	20,336	13,203	0.01	—
Special assessments (for expenses)	616,226	527,918	0.20	0.16
Privileges	7,029,815	7,528,652	2.26	2.32
Departmental	18,956,857	24,510,322	6.10	7.56
Public service enterprises	29,938,972	30,430,445	9.63	9.38
Cemeteries	935,747	892,053	0.30	0.28
Interest	4,648,337	4,119,817	1.50	1.27
Premiums	63,450	206,167	0.02	0.06
TOTALS	\$310,736,027	\$324,419,046	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1937	1938	PERCENTAGES	
			1937	1938
General government	\$11,138,318	\$11,543,848	3.47	3.43
Protection of persons and property	35,161,985	35,711,391	10.97	10.60
Health and sanitation	17,410,603	17,117,753	5.43	5.08
Highways	19,738,655	23,847,665	6.16	7.08
Charities	60,198,430	71,400,253	18.78	21.20
Soldiers' benefits	4,066,406	4,486,426	1.27	1.33
Schools	73,965,862	74,046,837	23.08	21.99
Libraries	4,127,062	4,227,379	1.29	1.26
Recreation	5,417,902	5,674,519	1.69	1.69
Pensions	5,552,379	7,118,532	1.73	2.11
Unclassified	6,376,520	6,838,446	1.99	2.03
Public service enterprises	15,582,175	15,163,267	4.86	4.50
Cemeteries	1,375,843	1,445,122	0.43	0.43
Administration of trust funds	322,423	333,528	0.10	0.10
Maintenance and operation	\$260,434,563	\$278,954,966	81.25	82.83
Interest	15,835,289	14,953,094	4.94	4.44
Debt from revenue	34,197,449	34,941,588	10.67	10.37
Tax title redemptions to State	9,041,889	6,890,877	2.82	2.05
Transfers to sinking funds from revenue	1,014,995	1,033,263	0.32	0.31
TOTALS	\$320,524,185	\$336,773,888	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1937	1938
Departmental	\$26,724,475.77	\$24,518,961.65
General government	509,492.25	453,409.47
Protection of persons and property	1,487,526.27	986,872.06
Health and sanitation	4,688,207.79	5,229,003.53
Highways	12,153,268.02	11,602,658.86
Charities	689,219.58	144,264.42
Schools	5,015,779.29	4,647,079.77
Libraries	147,722.47	139,351.92
Recreation	1,335,423.51	1,054,978.55
Unclassified	697,836.59	261,343.07
Public service enterprises	5,239,813.55	5,255,261.30
Electric light	1,245,090.89	1,249,143.87
Water	3,678,823.02	3,381,899.69
All other	315,899.64	624,217.74
Cemeteries	239,261.72	306,794.15
TOTALS	\$32,203,551.04	\$30,081,017.10

THE DEBT BURDEN.

The net funded or fixed debt at the close of the year 1938 was \$293,371,915, an increase of \$11,479,973. This increase is explained as being largely due to the shifting of temporary debt into funded debt. Boston funded \$7,000,000 and Worcester \$1,530,000 of temporary debt; the cities of Lowell and New Bedford funded tax abatements aggregating \$900,000; and in addition there were emergency loans of over \$1,000,000 made necessary by the hurricane of 1938. Tax title loans outstanding were \$16,682,968, as compared with \$14,385,100 at the close of the previous year, an increase of \$2,297,868. Revenue and other temporary loans reported were \$68,331,936, a decrease of \$5,333,303 from the amount at the close of the year 1937.

With reference to tax title loans, it should be noted that cities and towns do not actually borrow against the tax title, but the amount of tax titles held is the basis for determining the amount that may be approved by the Emergency Finance Board, and the amount that may be loaned by the State Treasurer. The statute which provides for the issue of tax title loans provides also that all sums received in redemption of tax titles in those places which have borrowed under this statute shall be paid monthly to the State Treasurer and applied to the liquidation of the loan. The amount borrowed during the year 1938 on this account by all cities and towns was \$9,188,744 and the amount of redemptions paid to the State Treasurer was \$6,890,877.

The total net funded or fixed debt January 1, 1940, which is shown in the tables on pp. xxvii to xxxiii, was \$286,625,969, and the tax title loans \$14,747,940 as compared

with \$293,371,915 net funded or fixed debt, and \$16,682,968 tax title loans on January 1, 1939.

For cities, the total net funded or fixed debt, excluding tax title loans, was \$249,799,016, a decrease of \$3,869,592; for the towns over 5,000 population the debt was \$26,921,744, a decrease of \$2,784,912; and for the towns under 5,000 population the debt was \$9,905,209, a decrease of \$91,442.

The tables on pp. xxiii and xxv show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1938 and the ratio of net funded debt to assessed valuation.

Temporary loans of cities incurred and cancelled during the year 1938, which for typographical reasons are shown under one heading in the table on page 72, are presented in detail in the table on the following page.

Temporary Loans (Detail of Columns 4 and 9, Table XIII).

CITIES.	INCURRED				CANCELLED					
	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans
BOSTON	\$34,687,000.00	\$34,500,000.00	\$187,000.00	—	—	\$43,788,500.00	\$43,500,000.00	\$288,500.00	—	—
WORCESTER	8,630,000.00	8,630,000.00	—	—	—	9,780,000.00	9,780,000.00	—	—	—
SPRINGFIELD	6,100,000.00	6,100,000.00	—	—	—	6,411,650.00	6,350,000.00	61,650.00	—	—
CAMBRIDGE	5,700,000.00	5,700,000.00	—	—	—	5,900,000.00	5,900,000.00	—	—	—
FALL RIVER	2,500,000.00	2,500,000.00	—	—	—	2,300,000.00	2,300,000.00	—	—	—
NEW BEDFORD	4,000,000.00	4,000,000.00	—	—	—	3,900,000.00	3,900,000.00	—	—	—
LYNN	4,500,000.00	4,500,000.00	—	—	—	4,325,000.00	4,325,000.00	—	—	—
SOMERVILLE	5,350,000.00	5,350,000.00	—	—	—	5,500,000.00	5,500,000.00	—	—	—
LOWELL	3,842,000.00	3,800,000.00	25,000.00	\$17,000.00	—	4,063,069.50	4,050,000.00	6,500.00	\$6,569.50	—
LAWRENCE	3,561,500.00	3,500,000.00	61,500.00	—	—	3,828,875.50	3,500,000.00	28,875.00	—	\$75,000.00
QUINCY	3,343,460.00	3,200,000.00	—	—	\$143,460.00	3,475,000.00	3,400,000.00	—	—	—
NEWTON	2,100,000.00	2,100,000.00	—	—	—	2,050,000.00	2,050,000.00	—	—	—
BROCKTON	2,025,000.00	2,500,000.00	—	—	125,000.00	2,575,000.00	2,450,000.00	—	—	—
MEDFORD	3,050,000.00	3,050,000.00	—	—	—	2,950,000.00	2,950,000.00	—	—	—
MALDEN	2,300,000.00	2,300,000.00	—	—	—	2,150,000.00	2,150,000.00	—	—	—
HOLYOKE	2,650,000.00	2,650,000.00	—	—	—	2,450,000.00	2,450,000.00	—	—	—
HAVERTHILL	1,700,000.00	1,700,000.00	—	—	—	1,725,000.00	1,725,000.00	—	—	—
PITTSFIELD	1,200,000.00	1,200,000.00	—	—	—	1,065,000.00	1,050,000.00	15,000.00	—	—
EVERETT	2,400,000.00	2,400,000.00	—	—	—	1,950,000.00	1,950,000.00	—	—	—
SALEM	1,400,000.00	1,400,000.00	—	—	—	1,500,000.00	1,500,000.00	—	—	—
CHELSEA	2,221,213.49	2,221,213.49	—	—	—	1,914,186.05	1,914,186.05	—	—	—
CHICOPEE	1,800,000.00	1,750,000.00	—	—	50,000.00	1,550,000.00	1,500,000.00	—	—	50,000.00
FITCHBURG	1,725,117.26	1,700,000.00	—	25,117.26	—	1,623,794.62	1,600,000.00	—	23,794.62	—
WALTHAM	1,600,000.00	1,600,000.00	—	—	—	1,600,000.00	1,600,000.00	—	—	—
TAUNTON	1,300,000.00	1,300,000.00	—	—	—	1,300,000.00	1,300,000.00	—	—	—
REVERE	1,950,000.00	1,950,000.00	—	—	—	1,800,000.00	1,800,000.00	—	—	—
BEVERLY	1,300,000.00	1,300,000.00	—	—	—	1,300,000.00	1,300,000.00	—	—	—
NORHAMPTON	487,000.00	475,000.00	—	12,000.00	—	450,000.00	450,000.00	—	—	—
MELROSE	1,100,000.00	1,100,000.00	—	—	—	1,050,000.00	1,050,000.00	—	—	—
GLoucester	950,000.00	950,000.00	—	—	—	950,000.00	950,000.00	—	—	—
NORTH ADAMS	575,000.00	550,000.00	—	—	25,000.00	525,000.00	500,000.00	—	—	25,000.00
PEABODY	1,225,000.00	1,225,000.00	—	—	—	1,150,000.00	1,150,000.00	—	—	—
LEONISTON	949,000.00	949,000.00	—	—	—	900,000.00	900,000.00	—	—	—
ATTLEBORO	565,000.00	500,000.00	—	—	65,000.00	515,000.00	450,000.00	—	—	65,000.00
GARDNER	250,000.00	250,000.00	—	—	—	250,000.00	250,000.00	—	—	—
WOBURN	850,000.00	850,000.00	—	—	—	900,000.00	900,000.00	—	—	—
WESTFIELD	450,000.00	450,000.00	—	—	—	450,000.00	450,000.00	—	—	—
MARLBOROUGH	667,000.00	650,000.00	—	17,000.00	—	586,000.00	580,000.00	—	6,000.00	—
NEWBURYPORT	500,000.00	500,000.00	—	—	—	450,000.00	450,000.00	—	—	—
39 Cities	\$122,103,290.75	\$121,350,213.49	\$273,500.00	\$71,117.26	\$408,460.00	\$130,451,075.17	\$129,674,186.05	\$400,525.00	\$36,364.12	\$340,000.00

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of notes certified by this office during the year 1939 was 3,927, representing a value of \$45,148,189.85. Of these loans, 1,960 notes having a value of \$41,-922,457.45 were for revenue and other temporary loans, and 1,967 notes representing a value of \$3,225,732.40 were for general loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940 ¹	1,088	24,917,803.55	578	718,168.88	1,666	25,635,977.43

¹ To July 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1940, two systems of accounts were installed, thus making a total of 241 cities, towns and districts now operating under the uniform system of accounts.

Audits were made during the year ending April 30, 1940, in 221 cities, towns and districts, and, in addition, assistance has been rendered upon request of local officials to financial and accounting officers in 17 other municipalities.

By an act of the Legislature passed in 1939, (Chapter 339, Acts of 1939) Section 40, Chapter 44, General Laws, was amended so as to provide for the auditing of the accounts of all cities and towns of the Commonwealth, including the city of Boston, which was heretofore not subject to periodical audits by the Division of Accounts. While the staff of accountants was somewhat increased during the year so as to allow for the commencement of the audit of the accounts of the city of Boston, it is, nevertheless, evident from the increasing number of cities and towns that have either provided by ordinance or by-law for annual audits or have petitioned for more frequent periodical audits, that further additions to the staff would seem necessary and advisable. It is indeed very gratifying that very many of the municipalities are of their own accord demanding annual audits, a service the cost of which, while primarily paid for by the Commonwealth, is subsequently borne by the municipalities themselves.

CONCLUSION.

It is gratifying to note that the demand for these statistics and for other services rendered by the division continues to grow, and I trust that this is an indication of a

greater and more widespread interest in municipal government which will bring increased efficiency and economy in its operation.

To all in the division who have rendered conscientious service during the year, and particularly to Mr. Henry F. Long, Commissioner of Corporations and Taxation, for his great interest and cooperation, I desire to express my appreciation.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, BOSTON, June 1, 1940.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 87 towns having a population of 5,000 or over; and (III) the 225 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1935, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from these sources.

Table V (p. 43) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 79.5 per cent is from general revenue sources and 20.5 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.3 per cent from general and 20.7 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$13,018,119.75, of which \$5,900,803.59, or 45.33 per cent, was interest on the general and cemetery debt; \$867,565.73, or 6.66 per cent, was interest on revenue and other temporary loans, including tax title loans from the State; \$3,819,824.77, or 29.34 per cent, was for interest on public service enterprise debt; and the remaining \$2,429,925.66, or 18.67 per cent, was for interest on account of metropolitan assessments for sewer, park, and water purposes, interest on county hospital assessments, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1938, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but although they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed debt* (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax title loans, revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1938 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These

payments represent the cancellation of a portion of the debt of a city incurred by the State and County on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1938 was \$1,865,498.75.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment. Payments to the State on account of tax title loans are also included.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1938.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

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 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
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 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1936, 1937, and 1938
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 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1940, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1934	1935	1936	1937	1938	1934	1935
BOSTON . . .	\$71,678,638	\$76,071,407	\$77,029,087	\$76,779,532	\$83,809,348	\$79,805,171	\$87,698,900
WORCESTER . .	13,419,642	14,656,291	13,686,006	13,952,762	14,632,675	13,274,138	16,113,217
SPRINGFIELD .	12,727,640	13,143,039	12,626,407	12,429,693	12,885,670	12,482,755	15,081,895
CAMBRIDGE . .	8,317,494	8,934,423	8,756,349	8,980,758	9,298,773	8,308,635	8,493,179
FALL RIVER . .	5,761,521	5,768,555	5,885,481	5,746,055	5,806,102	5,888,071	6,208,684
NEW BEDFORD .	5,657,789	5,935,414	5,888,774	6,196,750	6,422,906	5,890,339	6,934,492
LYNN	6,103,197	6,466,949	6,453,066	6,558,894	6,766,574	6,746,490	7,034,480
SOMERVILLE . .	5,917,547	5,975,906	6,074,261	6,537,971	6,684,728	6,235,634	6,264,763
LOWELL	5,151,373	5,124,140	5,548,460	5,787,030	6,101,039	5,669,299	6,080,490
LAWRENCE . . .	4,555,167	4,859,544	4,601,119	4,719,070	4,938,814	4,733,071	4,603,427
QUINCY	4,976,163	5,624,688	5,902,112	6,013,434	5,850,192	5,494,083	6,030,389
NEWTON	5,258,563	5,611,008	5,632,834	5,863,616	6,114,839	5,127,382	5,637,697
BROCKTON . . .	3,702,110	4,086,020	3,789,761	4,042,850	4,286,076	3,605,915	3,732,499
MEDFORD	3,414,029	3,701,873	3,767,063	3,888,285	4,016,882	3,556,828	3,754,269
MALDEN	3,087,292	3,204,114	3,313,005	3,345,102	3,714,925	3,170,619	3,196,358
HOLYOKE	4,693,860	4,715,826	4,333,152	4,386,679	4,373,715	4,316,294	4,517,643
HAVERHILL . . .	2,553,980	2,862,196	2,958,681	3,089,639	3,155,621	2,793,472	3,047,893
PITTSFIELD . . .	3,042,291	3,053,070	3,104,657	2,911,402	2,983,018	2,934,502	3,014,684
EVERETT	3,343,724	3,236,506	3,382,798	3,317,599	3,634,910	3,348,933	3,275,161
SALEM	2,510,553	2,611,960	2,632,897	2,703,590	2,714,030	2,353,247	2,564,753
CHELSEA	2,536,929	2,700,214	2,629,938	2,626,480	2,729,497	2,893,797	3,123,989
CHICOPEE	2,685,246	2,848,634	2,626,135	2,782,259	2,638,704	2,598,243	2,781,276
FITCHBURG . . .	2,340,418	2,475,820	2,432,695	2,589,545	2,948,387	2,279,935	2,636,081
WALTHAM	2,330,801	2,569,428	2,458,758	2,607,769	2,708,157	2,510,086	2,707,469
TAUNTON	2,364,074	2,741,628	2,644,244	2,645,858	2,777,003	2,361,185	2,709,289
REVERE	1,854,320	2,147,382	2,137,796	2,208,751	2,280,041	2,318,907	2,517,385
BEVERLY	1,754,035	1,817,773	1,759,012	1,819,961	1,854,419	1,726,690	1,806,895
NORTHAMPTON .	1,152,645	1,267,974	1,165,957	1,222,599	1,190,093	1,059,681	1,154,400
MELROSE	1,571,260	1,631,455	1,529,687	1,645,633	1,732,051	1,409,897	1,455,614
GLOUCESTER . . .	1,586,588	1,649,370	1,650,453	1,667,096	1,765,855	1,532,932	1,655,128
NORTH ADAMS . .	1,112,088	1,087,000	1,129,394	1,180,949	1,218,155	1,027,578	1,166,436
PEABODY	1,540,497	1,745,227	1,740,651	1,894,382	1,891,931	1,591,456	1,740,132
LEOMINSTER . . .	1,099,836	1,087,774	1,123,747	1,218,622	1,316,672	1,025,603	1,083,734
ATTLEBORO . . .	1,194,114	1,212,126	1,232,629	1,260,694	1,300,832	1,118,076	1,085,007
GARDNER	828,127	957,509	1,003,092	1,002,025	972,933	820,686	835,088
WOBURN	1,155,552	1,163,213	1,173,669	1,263,898	1,256,663	1,214,413	1,258,065
WESTFIELD . . .	1,428,493	1,429,647	1,583,725	1,575,955	1,534,261	1,416,871	1,492,828
MARLBOROUGH . .	755,531	741,418	748,756	785,120	827,764	760,381	738,327
NEWBURYPORT . .	701,418	696,280	767,434	796,477	849,389	723,244	812,308
39 Cities	\$205,864,545	\$217,612,801	\$216,903,742	\$220,044,784	\$231,983,644	\$216,124,539	\$236,044,324

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1936	1937	1938	1934	1935	1936	1937	1938
\$86,561,171	\$87,845,660	\$88,377,672	—\$8,126,533	—\$11,627,493	—\$9,532,084	—\$11,066,128	—\$4,568,324
15,206,163	15,105,352	16,286,325	+145,504	—1,456,926	—1,520,157	—1,152,590	—1,653,650
12,801,906	12,744,918	13,600,685	+244,885	—1,938,856	—175,499	—315,225	—715,015
8,702,505	8,745,022	9,336,041	+8,859	+441,244	+53,844	+235,736	—37,268
5,830,501	6,205,816	6,389,253	—126,550	—440,129	+54,980	—459,761	—583,151
6,540,033	6,873,997	7,486,848	—232,550	—999,078	—651,259	—677,247	—1,063,942
6,872,098	7,099,967	7,422,649	—643,293	—567,531	—419,032	—541,073	—656,075
6,818,635	7,324,229	7,216,828	—318,087	—288,857	—744,374	—786,258	—532,100
6,297,044	6,193,197	6,734,044	—517,926	—956,350	—748,584	—406,167	—633,005
4,572,288	4,836,325	5,388,599	—177,904	+256,117	+28,831	—117,255	—449,785
5,970,979	6,039,117	6,030,859	—517,920	—405,701	—68,867	—25,683	—180,667
5,739,049	5,845,176	6,084,987	+131,181	—26,689	—106,215	+18,440	+29,852
3,807,489	4,297,222	4,446,540	+96,195	+353,521	—17,728	—254,372	—160,464
4,124,870	4,250,457	4,516,686	—142,799	—52,396	—357,807	—362,172	—499,804
3,416,027	3,684,488	4,084,998	—83,327	+7,756	—103,022	—339,386	—370,073
4,287,897	4,287,808	4,433,324	+377,566	+198,183	+45,255	+98,871	—59,609
2,957,195	3,329,307	3,433,235	—239,492	—185,697	+1,486	—239,668	—277,614
2,667,075	2,739,940	3,112,305	+107,789	+38,386	+437,582	+171,462	—129,287
3,362,491	3,457,162	3,713,021	—5,209	—38,655	+20,307	—139,563	—78,111
2,474,185	2,527,817	2,700,320	+157,306	+47,207	+158,712	+175,773	+13,710
2,991,932	3,003,195	3,111,805	—356,868	—423,775	—361,994	—376,715	—382,308
2,671,601	2,817,544	2,958,165	+87,003	+67,358	—45,466	—35,285	—319,461
2,480,619	2,743,685	3,011,179	+60,483	—160,261	—47,924	—154,140	—62,792
2,811,737	3,001,554	2,959,711	—179,285	—138,041	—352,979	—393,785	—251,554
2,495,013	2,637,662	2,766,126	+2,889	+32,339	+149,231	+8,196	+10,877
2,431,516	2,623,614	2,608,160	—464,587	—370,003	—293,720	—414,863	—328,119
1,778,051	1,855,421	1,925,774	+27,345	+10,878	—19,039	—35,460	—71,355
1,094,490	1,129,534	1,195,553	+92,964	+113,574	+71,467	+93,065	—5,460
1,447,777	1,535,843	1,637,918	+161,363	+175,841	+81,910	+109,790	+94,133
1,666,162	1,754,809	1,872,390	+53,656	—5,758	—15,709	—87,713	—106,535
1,132,252	1,160,469	1,278,177	+84,510	—79,436	—2,858	+20,480	—60,022
1,818,019	1,983,934	2,055,089	—50,959	+5,095	—77,368	—89,552	—163,158
1,106,652	1,250,882	1,424,968	+74,233	+4,040	+17,095	—32,260	—108,296
1,147,453	1,209,682	1,279,823	+76,038	+127,119	+85,176	+51,012	+21,009
829,240	873,995	954,004	+7,441	+122,421	+173,852	+128,030	+18,929
1,212,184	1,321,905	1,169,387	—58,861	—94,852	—38,515	—58,007	+87,276
1,449,195	1,471,648	1,486,555	+11,622	—63,181	+134,530	+104,307	+47,706
801,657	872,425	974,780	—4,850	+3,091	—52,901	—87,305	—147,016
814,351	893,272	992,597	—21,826	—116,028	—46,917	—96,795	—143,208
\$231,189,502	\$237,574,050	\$246,457,380	—\$10,259,994	—\$18,431,523	—\$14,285,760	—\$17,529,266	—\$14,473,736

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of Popu- lation, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
	1934	1935	1936	1937	1938	1934	1935	1936	1937	1938	1934	1935	1936	1937	1938
Brookline . . .	\$4,339,985	\$4,484,690	\$4,778,222	\$4,886,776	\$4,844,830	\$1,208,151	\$4,257,951	\$4,284,994	\$4,394,210	\$4,507,536	+\$131,834	+\$226,739	+\$493,228	+\$492,566	+\$247,294
Arlington . . .	2,382,650	2,535,776	2,441,515	2,547,014	2,539,284	2,190,946	2,347,908	2,339,831	2,263,371	2,439,274	+\$191,704	+\$187,868	+\$101,684	+\$283,643	+\$100,010
Watertown . . .	2,380,874	2,345,460	2,219,642	2,339,458	2,378,297	2,131,802	2,118,615	2,106,146	2,184,130	2,319,029	+\$249,072	+\$226,845	+\$113,496	+\$155,328	+\$38,668
Belmont . . .	1,742,870	1,879,491	1,902,267	2,028,924	2,087,432	1,607,600	1,674,524	1,707,808	1,810,670	1,967,531	+\$135,270	+\$204,967	+\$134,459	+\$198,254	+\$119,901
Framingham . . .	1,452,462	1,502,138	1,497,156	1,571,547	1,628,347	1,331,709	1,436,586	1,442,449	1,475,884	1,633,969	+\$120,763	+\$65,562	+\$94,707	+\$128,253	+\$3,622
Weymouth . . .	1,611,524	1,591,350	1,594,051	1,700,205	1,703,360	1,422,960	1,367,076	1,411,222	1,561,433	1,640,489	+\$188,564	+\$224,274	+\$182,829	+\$147,772	+\$62,871
Methuen . . .	948,970	1,031,438	971,083	973,256	1,035,178	999,331	958,882	940,588	1,002,708	1,115,238	-\$50,341	+\$72,556	+\$30,495	+\$25,451	+\$83,063
Milton . . .	2,347,290	2,347,290	2,347,432	1,385,934	1,429,545	1,149,229	1,169,868	1,205,752	1,260,433	1,360,722	+\$134,978	+\$177,362	+\$105,680	+\$125,051	+\$88,823
Braintree . . .	1,302,015	1,502,245	1,314,776	1,618,498	1,605,880	1,168,231	1,210,378	1,270,898	1,367,219	1,426,131	+\$133,784	+\$291,867	+\$43,878	+\$251,279	+\$179,749
West Springfield . . .	1,194,247	1,142,010	1,163,201	1,215,280	1,161,113	1,007,339	1,035,967	1,029,193	1,041,753	1,078,251	+\$186,908	+\$106,043	+\$134,008	+\$173,527	+\$72,862
Winthrop . . .	858,365	913,702	898,118	972,222	962,779	822,155	812,234	808,065	950,961	978,387	+\$36,210	+\$101,468	+\$30,633	+\$21,261	+\$13,608
Wakefield . . .	1,294,282	1,248,797	1,251,326	1,334,496	1,378,992	1,061,711	1,084,739	1,119,669	1,183,752	1,286,858	+\$172,571	+\$159,058	+\$131,657	+\$150,744	+\$192,134
Greenfield . . .	1,044,243	1,050,566	1,153,991	1,072,032	1,027,281	834,819	807,826	824,376	898,036	988,430	+\$209,424	+\$242,740	+\$329,615	+\$173,996	+\$38,851
Southbridge . . .	560,611	588,730	587,163	609,115	626,303	490,201	491,483	520,717	540,931	616,625	+\$70,410	+\$94,247	+\$66,446	+\$85,184	+\$0,678
Norwood . . .	1,257,423	1,318,167	1,305,777	1,337,623	1,337,407	1,223,208	1,280,866	1,278,284	1,280,062	1,388,039	+\$34,215	+\$37,301	+\$27,493	+\$57,561	+\$0,632
Dedham . . .	985,519	1,025,519	987,943	1,025,817	1,069,625	912,770	903,004	927,850	967,113	1,064,473	+\$72,749	+\$122,515	+\$60,093	+\$58,134	+\$5,152
Saugus . . .	573,947	615,016	624,499	692,444	790,677	604,208	786,338	778,819	809,950	882,523	-\$120,261	-\$171,322	-\$154,320	-\$117,506	-\$91,846
Millford . . .	614,082	662,761	680,342	712,463	810,685	591,333	612,930	655,476	683,065	819,421	+\$22,749	+\$49,831	+\$24,866	+\$29,368	+\$8,736
Natick . . .	908,448	974,050	925,532	1,005,500	1,012,686	854,462	860,502	863,653	931,010	1,033,703	+\$113,986	+\$113,548	+\$11,879	+\$74,490	+\$1,017
Danvers . . .	845,321	843,019	864,932	893,892	917,301	730,614	734,575	733,497	786,116	818,517	+\$114,707	+\$108,444	+\$131,435	+\$107,776	+\$98,784
Webster . . .	527,424	542,318	525,589	628,054	675,856	495,108	506,004	543,018	607,137	697,524	+\$32,316	+\$36,314	+\$17,429	+\$20,917	+\$1,968
Wellesley . . .	1,429,923	1,437,598	1,424,466	1,571,693	1,581,539	1,187,018	1,207,976	1,183,539	1,273,913	1,393,829	+\$242,905	+\$229,622	+\$240,927	+\$297,780	+\$187,710
Winchester . . .	1,013,845	1,071,780	1,029,422	1,036,853	1,061,087	843,347	868,590	889,290	915,921	961,140	+\$170,498	+\$203,190	+\$140,132	+\$120,382	+\$99,947
Plymouth . . .	851,735	883,304	853,236	892,056	937,798	710,700	728,013	739,836	837,408	888,534	+\$141,035	+\$155,291	+\$113,400	+\$54,648	+\$27,204
Adams . . .	576,637	497,439	594,363	535,277	551,213	501,408	496,546	507,638	541,462	588,507	+\$15,229	+\$893	+\$86,725	+\$6,185	+\$7,294
Clinton . . .	460,832	597,474	555,900	598,774	636,890	515,676	532,476	522,600	618,522	696,526	-\$15,844	+\$61,998	+\$33,300	-\$19,748	-\$56,636
Needham . . .	927,889	886,329	851,174	920,416	913,758	753,656	752,889	753,042	781,361	851,057	+\$169,233	+\$133,440	+\$89,132	+\$139,055	+\$62,101
Fairhaven . . .	428,234	485,831	501,448	571,361	560,571	439,881	504,251	504,251	504,251	610,772	+\$114,407	+\$141,390	+\$2,806	+\$21,881	+\$60,201
Stoughton . . .	607,072	622,816	597,590	631,777	698,781	539,745	690,718	614,886	661,368	671,879	+\$17,927	+\$22,098	+\$17,296	+\$20,409	+\$24,902
Lexington . . .	921,006	934,366	888,458	927,318	937,342	802,399	838,816	825,083	868,132	934,242	+\$118,607	+\$95,550	+\$63,375	+\$50,186	+\$3,100
Attol . . .	511,568	547,128	563,145	562,852	604,836	500,619	523,361	520,071	550,097	603,862	+\$10,949	+\$23,667	+\$43,074	+\$12,755	+\$974
Reading . . .	497,483	1,058,492	1,074,282	1,165,164	1,145,083	894,519	947,815	1,009,944	1,052,564	1,110,653	+\$29,642	+\$110,677	+\$46,388	+\$12,600	+\$28,430
Northbridge . . .	364,230	400,710	413,476	425,242	468,562	331,517	376,697	375,445	395,118	450,056	+\$27,713	+\$24,013	+\$38,031	+\$30,124	+\$18,506
Andover . . .	581,037	606,977	647,572	623,133	668,311	522,474	531,115	559,761	596,764	657,172	+\$59,163	+\$75,862	+\$87,811	+\$66,369	+\$11,139
Amesbury . . .	491,916	498,523	487,379	553,470	581,436	444,055	468,248	481,262	524,974	563,681	+\$61,147	+\$25,345	+\$6,110	+\$28,496	+\$17,755
Easthampton . . .	477,627	536,263	488,696	486,582	514,654	447,377	472,088	433,656	471,510	535,660	+\$82,964	+\$110,677	+\$46,388	+\$12,600	+\$28,430
Swampscott . . .	724,590	832,650	807,408	787,384	770,501	694,948	694,920	707,929	731,758	798,795	+\$29,642	+\$137,730	+\$99,479	+\$55,836	+\$28,294
No. Attleborough . . .	535,969	585,599	640,014	637,406	687,406	508,735	516,124	534,606	561,689	593,898	+\$22,224	+\$69,199	+\$50,903	+\$78,525	+\$43,508
Martineau . . .	908,341	994,852	1,036,020	1,042,567	1,032,126	780,639	808,112	866,507	970,064	916,700	+\$138,302	+\$186,740	+\$170,023	+\$172,503	+\$15,426
Palmer . . .	372,072	418,029	406,394	406,394	376,221	332,380	341,113	337,108	378,065	426,889	+\$39,692	+\$70,916	+\$45,662	+\$28,889	+\$6,985
Dartmouth . . .	436,508	461,705	438,544	509,371	492,806	413,006	443,703	435,018	459,998	508,580	+\$23,202	+\$17,942	+\$23,526	+\$49,573	+\$15,780

P.D. 79.															xvii												
Bridgewater	318,753	331,962	341,606	358,537	301,420	304,494	307,559	326,734	342,341	+14,755	+14,259	+24,403	+14,872	+16,196	+54,809,468	+86,239,044	+85,359,586	+85,629,404	+81,534,057	+88,550	+116,920	+72,875	+66,402	+48,117	+21,259	+21,903	
Middleborough	550,126	594,793	699,315	687,363	496,659	526,085	555,793	629,040	621,929	+26,587	+68,708	+65,089	+70,275	+65,434													
Ludlow	424,290	442,632	398,304	398,564	406,517	405,738	442,662	373,890	442,262	+26,587	+38,115	+7,434	+76,917	+43,098													
Hudson	603,195	567,341	589,275	644,010	448,106	506,303	524,613	562,567	630,579	+525	+96,892	+42,728	+26,711	+13,431													
Stoughton	380,438	384,488	400,664	448,051	341,023	356,982	378,845	406,373	434,367	+39,415	+27,506	+21,819	+54,592	+13,684													
Barnstable	615,223	692,303	710,571	722,624	722,323	580,151	619,867	697,651	711,815	+76,700	+111,815	+121,420	+102,757	+54,582													
Montague	462,721	475,121	469,368	444,507	414,307	407,095	409,493	443,387	473,357	+48,414	+68,026	+59,875	+3,516	+35,447													
Rockland	379,276	407,073	425,789	485,349	359,668	371,678	385,264	433,730	459,450	+19,608	+19,608	+40,525	+31,619	+12,883													
Ware	319,463	348,956	357,448	358,964	297,086	294,613	311,995	328,657	386,016	+52,377	+54,343	+45,453	+30,307	+47,948													
Concord	681,236	704,555	692,148	701,156	621,658	657,218	662,513	640,326	697,550	+59,578	+59,578	+29,635	+60,880	+13,435													
Grafton	284,132	268,735	274,602	277,573	232,478	259,447	252,517	277,882	325,063	+31,654	+4,288	+22,085	+309	+10,269													
Chelmsford	295,526	294,456	312,190	324,624	292,902	282,508	289,197	312,943	352,457	+42,624	+11,948	+22,993	+11,681	+17,151													
Whitman	349,339	393,155	384,962	426,871	398,728	346,539	352,154	389,078	423,005	+20,611	+46,616	+32,808	+37,793	+43,522													
Randolph	321,369	323,425	334,368	340,780	294,143	310,905	322,077	383,510	427,967	+27,226	+18,520	+12,291	+10,719	+31,187													
Franklin	349,959	396,843	390,914	421,318	320,775	329,319	253,640	374,856	411,016	+19,184	+67,524	+37,274	+46,462	+15,53													
Walpole	534,674	627,254	610,486	527,763	527,763	521,621	526,792	534,557	592,326	+6,881	+105,683	+83,694	+82,921	+9,391													
Hingham	577,213	653,641	621,971	634,745	545,588	604,591	500,325	572,298	592,856	+31,625	+49,050	+61,448	+62,447	+28,850													
Agawam	359,077	414,712	395,908	453,806	397,969	389,072	374,480	373,752	409,723	+8,892	+25,440	+21,428	+34,596	+46,143													
North Andover	355,055	384,714	434,244	417,148	334,259	325,943	324,753	372,964	422,922	+7,96	+58,771	+68,494	+29,964	+3,774													
Shrewsbury	466,552	470,226	444,926	514,771	424,620	424,520	444,614	467,700	481,392	+41,902	+57,906	+30,312	+77,071	+33,815													
Maynard	330,404	358,939	337,244	355,071	289,174	287,580	287,027	307,037	373,093	+41,230	+71,359	+50,217	+48,034	+31,635													
Millbury	279,139	306,996	332,348	345,381	248,969	268,282	263,301	292,077	349,194	+10,663	+46,902	+15,838	+14,919	+16,854													
South Hadley	305,204	348,756	340,617	408,923	334,331	352,516	366,680	356,414	411,063	+52,515	+62,688	+50,076	+53,203	+7,140													
Billerica	395,868	414,582	402,039	402,653	391,371	368,082	375,296	394,715	412,044	+62,636	+27,786	+39,286	+7,324	+9,391													
Winchendon	252,377	355,975	355,389	360,123	318,427	330,766	321,496	340,620	412,176	+13,505	+21,611	+34,479	+14,769	+52,053													
Tewksbury	160,761	165,038	172,275	210,587	146,133	157,136	161,074	166,985	189,506	+16,139	+3,625	+3,964	+50,290	+21,081													
Mansfield	438,727	436,796	455,289	504,864	473,133	379,392	422,117	435,642	464,223	+57,335	+14,679	+19,047	+40,641	+10,484													
Falmouth	608,430	670,767	693,771	679,399	685,493	555,872	580,243	590,764	648,482	+26,558	+50,524	+153,011	+88,636	+37,011													
Auburn	330,679	312,848	318,555	290,206	290,677	271,541	281,921	308,445	348,445	+25,465	+40,002	+41,307	+36,634	+18,239													
Canton	353,557	406,131	416,791	440,280	417,591	341,847	375,528	387,870	412,063	+11,710	+20,603	+28,921	+28,187	+17,795													
Dracut	266,865	266,917	281,150	322,350	324,284	295,459	246,324	282,901	333,003	+11,406	+20,603	+1,751	+37,948	+8,722													
Spencer	246,611	253,296	269,234	299,808	249,902	246,795	261,494	285,431	302,961	+3,291	+6,501	+7,740	+8,374	+3,153													
Amherst	340,076	334,017	369,740	370,159	279,564	285,290	298,335	320,237	368,382	+35,254	+54,686	+36,582	+49,503	+10,777													
Uxbridge	257,493	272,390	290,157	321,900	334,153	244,482	274,216	273,750	338,221	+13,011	+27,845	+15,941	+40,150	+1,008													
Great Barrington	326,704	361,383	342,188	373,695	299,043	306,849	313,093	323,718	333,184	+313,093	+278,718	+58,290	+18,470	+22,511													
Ipswich	421,580	492,156	497,985	479,105	399,952	392,170	412,980	429,550	463,264	+21,628	+39,986	+53,005	+40,555	+34,053													
Westborough	220,586	225,809	224,414	259,097	206,486	190,138	202,075	220,299	227,536	+14,100	+35,671	+22,339	+38,798	+8,028													
Wareham	360,146	410,920	442,461	445,964	322,009	352,594	356,319	392,741	430,048	+38,137	+58,326	+86,142	+33,223	+57,831													
Foxborough	253,931	263,701	301,356	293,618	236,916	235,916	252,226	302,422	318,025	+259,226	+302,422	+53,814	+34,392	+15,603													
Abington	271,009	314,169	315,029	380,906	286,316	288,563	329,265	337,974	370,035	+9,307	+25,666	+14,236	+22,932	+5,027													
Somerset	340,138	339,749	386,513	380,136	304,137	320,301	331,564	363,831	388,039	+12,931	+19,637	+8,185	+22,682	+7,903													
Orange	297,150	270,059	273,795	334,469	263,639	275,826	271,327	289,884	332,541	+33,511	+5,767	+2,458	+25,990	+1,928													
Easton	223,516	255,832	281,817	293,827	203,827	227,567	216,867	239,702	270,474	+19,737	+19,737	+34,840	+16,130	+1,343													
Monson	190,454	202,765	211,182	217,911	179,520	192,013	191,262	210,047	245,291	+10,934	+10,934	+19,920	+17,864	+10,258													
Longmeadow	396,217	437,949	394,519	398,968	402,113	307,667	321,029	332,566	353,996	+88,550	+116,920	+72,875	+66,402	+48,117													
Seekonk	166,392	185,397	181,369	183,750	190,730	168,417	159,766	162,491	180,577	+5,672	+10,980	+21,603	+21,259	+3,283													
87 Towns.	\$58,258,746	\$61,290,345	\$61,326,593	\$64,423,100	\$65,350,926	\$53,449,278	\$55,051,301	\$55,967,007	\$58,793,696	\$63,816,869	+ \$4,809,468 + \$6,239,044 + \$5,359,586 + \$5,629,404 + \$1,534,057																

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1935)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$88,377,672.17	\$66,213,205.30	\$7,925,105.14	\$14,239,361.73	74.9	9.0	16.1
WORCESTER	.	16,286,324.69	13,549,076.64	316,919.47	2,420,328.58	83.2	1.9	14.9
SPRINGFIELD	.	13,600,684.83	10,893,463.05	558,286.06	2,148,935.72	80.9	4.1	15.8
CAMBRIDGE	.	9,336,040.65	7,735,504.96	393,681.64	1,206,854.05	82.9	4.2	12.9
FALL RIVER	.	6,889,253.32	5,036,530.82	245,127.04	1,107,595.46	78.8	3.9	17.3
NEW BEDFORD	.	7,486,847.92	5,857,800.31	307,958.93	1,321,088.68	78.2	4.1	17.7
LYNN	.	7,422,627.86	5,867,075.54	239,449.22	1,316,123.62	78.9	3.2	17.7
SOMERVILLE	.	7,216,837.38	5,922,214.10	319,310.95	975,302.81	82.1	4.4	13.5
LOWELL	.	6,734,043.84	5,614,977.15	193,412.04	925,654.65	83.4	2.9	13.7
LAWRENCE	.	5,388,599.01	4,829,500.70	129,521.43	429,576.88	89.6	2.4	8.0
QUINCY	.	6,030,858.64	4,625,602.45	260,300.05	1,144,866.14	76.7	4.3	19.0
NEWTON	.	4,946,987.06	5,114,354.28	284,123.52	445,371.59	84.0	4.7	11.3
BROCKTON	.	4,456,539.68	3,923,882.02	177,486.07	686,509.26	88.2	4.3	10.0
MEDFORD	.	4,054,986.40	3,518,372.08	196,522.17	801,791.26	87.9	4.4	13.2
MALDEN	.	4,034,324.32	3,939,421.20	178,051.09	540,670.14	82.4	4.4	13.2
HOLYOKE	.	3,453,324.87	3,005,447.93	85,693.58	408,209.54	88.9	1.9	9.2
HAVERHILL	.	3,112,304.75	2,734,008.00	59,494.62	374,323.25	87.9	1.6	10.9
PITTSFIELD	.	3,713,021.02	3,139,197.53	153,034.30	420,789.19	84.6	4.1	11.3
EVERETT	.	2,700,319.64	2,424,424.44	41,895.20	234,000.00	89.8	1.5	8.7
SALEM	.	2,658,174.58	2,581,692.55	157,200.88	372,911.90	83.0	5.0	12.0
CHELSEA	.	3,111,805.33	2,581,692.55	44,443.23	344,981.77	86.8	1.5	11.7
CHICOPEE	.	3,011,179.03	2,525,174.34	71,104.69	414,900.00	83.8	2.4	13.8
FITCHBURG	.	2,959,710.61	2,279,347.54	117,927.37	562,435.70	77.0	4.0	19.0
WALTHAM	.	2,766,126.17	2,383,913.55	56,420.64	325,791.98	86.2	2.0	11.8
TAUNTON	.	2,608,160.19	2,007,531.35	111,171.79	489,457.05	77.0	4.2	18.8
REVERE	.	1,925,774.22	1,672,805.03	29,065.53	223,903.66	86.9	1.5	11.6
BEVERLY	.	1,955,552.67	1,134,159.45	3,717.15	57,676.07	94.9	0.3	4.8
NORTHAMPTON	.	1,637,918.54	1,384,101.88	69,485.26	184,331.40	84.5	4.2	11.3
MELROSE	.	1,872,389.98	1,474,857.30	68,573.75	328,958.93	78.8	3.6	17.6
GLOUCESTER	.	1,278,177.15	1,121,146.80	19,965.55	137,064.80	87.7	1.6	10.7
NORTH ADAMS	.	2,055,088.91	1,803,088.56	37,103.84	214,896.51	87.7	1.8	10.5
PEABODY	.	1,424,957.56	1,207,362.77	51,228.63	166,376.16	84.7	3.6	11.7
LEOMINSTER	.	1,279,823.38	1,164,845.60	15,977.78	99,000.00	91.0	1.3	7.7
ATTLEBORO	.	954,004.06	861,180.20	16,329.86	76,500.00	90.3	1.7	8.0
GARDNER	.	1,169,387.21	867,296.00	57,039.92	245,051.29	74.2	4.9	20.9
WOBURN	.	1,486,555.56	1,327,670.05	30,509.90	138,373.61	89.7	2.1	8.6
WESTFIELD	.	974,780.27	815,871.31	21,908.96	137,000.00	83.7	2.2	14.1
MAHLBOROUGH	.	992,586.63	857,193.24	19,803.71	115,595.68	86.4	2.0	11.6
NEWBURYPORT	.							
39 Cities	.	\$246,457,380.23	\$197,348,115.37	\$13,017,900.67	\$36,091,364.19	80.1	5.3	14.6

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns. (In order of Population, 1935)	TOTALS			Debt Requirements			PERCENTAGES		
		TOTALS	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Requirements	Maintenance	Interest
Brookline .	.	\$4,597,535.96	\$3,912,694.04	\$206,793.75	\$478,048.17	85.1	4.5	10.4	85.1	4.5
Arlington .	.	2,439,274.41	2,116,509.27	87,771.95	234,993.19	86.8	3.6	9.6	86.8	3.6
Watertown .	.	2,319,629.05	1,953,094.48	94,350.74	272,183.83	84.2	4.1	11.7	84.2	4.1
Bellmont .	.	1,967,530.83	1,640,728.36	67,236.14	259,566.33	83.4	3.4	13.2	83.4	3.4
Frammingham .	.	1,633,969.22	1,383,836.75	44,139.80	205,992.58	84.7	2.7	12.6	84.7	2.7
Weymouth .	.	1,640,489.07	1,464,317.64	42,715.53	133,455.90	89.3	2.6	8.1	89.3	2.6
Methuen .	.	1,186,237.58	1,040,489.07	22,446.61	122,875.38	87.0	2.0	11.0	87.0	2.0
Milton .	.	1,360,721.54	1,137,028.24	74,352.80	149,340.50	83.5	5.5	11.0	83.5	5.5
Braintree .	.	1,426,131.23	1,282,111.34	45,396.38	98,623.51	89.9	3.2	6.9	89.9	3.2
West Springfield .	.	1,098,251.12	926,532.00	32,719.12	129,000.00	85.1	3.0	11.9	85.1	3.0
Winthrop .	.	976,886.57	814,542.20	31,428.83	130,415.45	83.4	3.2	13.4	83.4	3.2
Wakefield .	.	1,286,558.43	1,135,682.91	26,606.27	124,569.25	88.2	2.1	9.7	88.2	2.1
Greenfield .	.	988,430.17	920,361.17	10,069.00	58,000.00	93.1	1.0	5.9	93.1	1.0
Southbridge .	.	616,624.75	596,060.24	5,960.56	14,603.95	96.6	1.0	2.4	96.6	1.0
Norwood .	.	1,388,039.52	1,122,197.63	35,286.01	230,555.88	80.9	2.5	16.6	80.9	2.5
Dedham .	.	1,064,473.37	978,100.61	17,952.35	8,420.41	91.9	1.7	6.4	91.9	1.7
Saugus .	.	882,522.93	756,170.04	15,538.31	110,814.58	85.7	1.7	12.5	85.7	1.7
Stoughton .	.	819,421.37	755,735.21	14,073.32	49,612.84	92.2	1.7	6.1	92.2	1.7
Milford .	.	1,033,703.14	924,017.38	19,360.34	90,325.42	89.4	1.9	8.7	89.4	1.9
Natick .	.	818,517.42	732,684.76	19,832.66	46,000.00	92.0	2.4	5.6	92.0	2.4
Danvers .	.	697,524.34	617,957.82	12,603.63	66,962.89	88.6	1.8	9.6	88.6	1.8
Webster .	.	1,149,822.59	1,033,877.02	60,036.87	183,969.37	82.5	4.3	13.2	82.5	4.3
Wellesley .	.	1,393,828.83	1,149,822.59	31,779.05	105,483.49	85.7	3.3	11.0	85.7	3.3
Winchester .	.	961,139.56	823,877.02	9,914.09	43,500.00	94.0	1.1	4.9	94.0	1.1
Plymouth .	.	835,120.24	835,120.24	11,937.48	82,500.00	84.0	2.0	14.0	84.0	2.0
Adams .	.	598,507.34	494,069.86	6,561.77	55,885.85	91.0	1.0	8.0	91.0	1.0
Clinton .	.	696,526.37	634,078.75	34,865.69	82,325.71	86.2	4.1	9.7	86.2	4.1
Needham .	.	851,656.72	734,465.32	8,585.14	56,798.16	89.3	1.4	9.3	89.3	1.4
Fairhaven .	.	671,879.48	578,784.35	20,541.79	72,553.44	86.1	3.1	10.8	86.1	3.1
Stoughton .	.	834,241.54	790,444.67	28,778.79	115,018.08	84.6	3.1	12.3	84.6	3.1
Lexington .	.	603,862.20	551,021.03	10,741.17	42,100.00	91.2	1.8	7.0	91.2	1.8
Athol .	.	1,116,652.76	1,033,648.06	14,238.08	68,768.62	90.9	2.4	6.7	90.9	2.4
Reading .	.	450,056.08	409,387.88	10,608.20	30,000.00	91.6	2.1	6.3	91.6	2.1
Northbridge .	.	657,172.44	602,149.61	14,022.83	41,000.00	92.3	0.9	6.8	92.3	0.9
Andover .	.	563,681.09	520,094.80	5,241.33	38,344.96	92.0	0.6	7.4	92.0	0.6
Amesbury .	.	535,659.96	492,802.02	3,831.53	39,423.60	85.6	4.8	9.6	85.6	4.8
Swampscott .	.	798,794.68	684,062.26	38,315.93	76,416.49	96.2	0.3	3.5	96.2	0.3
North Attleborough .	.	593,897.67	571,174.38	26,426.00	21,000.00	85,043.40	2.9	3.1	85.0	2.9
Marblehead .	.	916,699.88	805,230.48	3,539.85	13,000.00	96.1	0.8	3.6	96.1	0.8
Palmer .	.	423,206.35	406,666.50	13,189.86	43,625.00	88.8	2.6	8.6	88.8	2.6
Dartmouth .	.	508,585.65	451,770.79	13,494.88	29,000.00	96.0	3.9	8.5	96.0	3.9
Bridgewater .	.	342,341.14	299,846.26	14,063.95	21,000.00	96.0	0.6	3.4	96.0	0.6
Middleborough .	.	621,928.90	596,864.95	7,358.77	19,562.84	93.9	1.7	4.4	93.9	1.7
Ludlow .	.	442,261.90	415,340.29							

(In order of Population, 1935)		TOWNS.		TOTALS		Maintenance	Interest	Debt Requirements	PERCENTAGES		
									Maintenance	Interest	Debt Requirements
Hudson	.	.	.	\$630,578.80	.	\$576,566.88	\$8,111.92	\$45,900.00	91.4	1.3	7.3
Stoughton	.	.	.	434,367.19	.	380,641.74	10,093.36	43,632.09	87.6	2.3	10.1
Barnstable	.	.	.	607,651.38	.	637,889.16	4,262.22	26,000.00	95.5	0.6	3.9
Montague	.	.	.	473,387.41	.	447,211.33	6,176.08	20,000.00	94.5	1.3	4.2
Rockland	.	.	.	459,449.59	.	431,666.22	6,783.37	21,000.00	93.9	1.5	4.6
Ware	.	.	.	386,015.86	.	372,074.43	2,941.43	11,000.00	96.4	0.8	2.8
Concord	.	.	.	697,550.35	.	622,434.99	19,614.36	55,501.00	89.2	2.8	8.0
Grafton	.	.	.	325,063.14	.	315,596.61	1,966.53	7,500.00	97.1	0.6	2.3
Chelmsford	.	.	.	325,457.49	.	338,344.81	1,688.53	12,424.15	96.0	0.5	3.5
Whitman	.	.	.	423,004.69	.	399,226.49	4,778.20	19,000.00	94.4	1.1	4.5
Randolph	.	.	.	427,966.69	.	393,288.58	6,191.93	28,486.18	91.9	1.4	6.7
Franklin	.	.	.	411,016.25	.	364,837.58	18,101.93	39,367.74	88.8	1.6	9.6
Walpole	.	.	.	562,326.28	.	481,009.14	15,427.21	65,289.93	85.7	2.7	11.6
Hingham	.	.	.	592,855.52	.	571,715.70	3,570.81	17,569.01	96.4	0.6	3.0
Agawam	.	.	.	409,722.66	.	337,894.89	7,327.77	64,500.00	82.5	1.8	15.7
North Andover	.	.	.	422,921.56	.	412,901.42	3,020.14	7,000.00	97.6	0.7	1.7
Shrewsbury	.	.	.	481,392.27	.	436,091.42	7,700.85	37,600.00	90.6	1.6	7.8
Maynard	.	.	.	373,093.03	.	351,310.02	7,783.01	14,000.00	94.2	2.1	3.7
Millbury	.	.	.	349,194.48	.	334,583.15	2,734.84	11,876.49	95.8	0.8	3.4
South Hadley	.	.	.	411,063.48	.	366,553.23	8,268.70	36,243.55	89.2	2.0	8.8
Billerica	.	.	.	412,043.82	.	384,276.48	4,767.34	23,000.00	93.3	1.1	5.6
Winchendon	.	.	.	412,170.13	.	385,131.22	7,044.91	20,000.00	93.4	1.7	4.9
Tewksbury	.	.	.	189,503.73	.	182,837.84	1,667.89	3,000.00	96.5	0.9	2.6
Mansfield	.	.	.	433,618.61	.	453,146.58	4,472.03	26,000.00	93.7	0.9	5.4
Falmouth	.	.	.	308,443.27	.	266,807.59	8,477.61	49,500.00	91.1	1.3	7.6
Auburn	.	.	.	435,385.98	.	399,748.41	8,670.10	32,870.58	86.5	2.8	10.7
Canton	.	.	.	333,006.01	.	313,307.92	3,076.72	30,560.85	91.8	1.2	7.0
Dracut	.	.	.	302,960.80	.	275,556.56	16,121.51	16,121.51	94.1	1.1	4.8
Spencer	.	.	.	368,382.21	.	349,006.98	7,113.39	20,290.85	91.0	2.3	6.7
Amherst	.	.	.	338,220.56	.	320,789.95	4,375.23	15,000.00	94.7	1.2	4.1
Uxbridge	.	.	.	353,183.58	.	344,442.31	5,430.61	12,000.00	94.8	1.6	3.6
Great Barrington	.	.	.	463,263.98	.	406,454.56	1,741.27	7,000.00	97.5	0.5	2.0
Ipswich	.	.	.	267,535.73	.	264,560.78	7,869.42	48,940.00	87.7	1.7	10.6
Westborough	.	.	.	430,047.87	.	416,740.31	1,174.95	1,800.00	98.9	0.4	0.7
Wareham	.	.	.	302,421.91	.	276,300.97	1,307.56	12,000.00	96.9	0.3	2.8
Foxborough	.	.	.	370,034.88	.	332,855.52	3,620.94	12,500.00	91.4	1.2	7.4
Abington	.	.	.	388,039.09	.	327,427.21	4,649.24	32,530.12	89.9	1.3	8.8
Somerset	.	.	.	332,540.82	.	300,830.68	18,861.88	41,750.00	84.4	4.9	10.7
Orange	.	.	.	270,473.89	.	258,749.37	5,310.14	26,400.00	90.5	1.6	7.9
Easton	.	.	.	243,290.59	.	230,818.88	4,224.52	7,500.00	95.7	1.5	2.8
Monson	.	.	.	353,995.64	.	315,576.04	1,471.71	13,000.00	94.1	0.6	5.3
Longmeadow	.	.	.	180,576.93	.	172,136.92	8,419.60	30,000.00	89.1	2.4	8.5
Seekonk		2,940.01	5,500.00	95.3	1.6	3.1
87 Towns	.	.	.	\$63,816,868.55	.	\$56,779,333.25	\$1,563,704.48	\$5,523,830.82	88.9	2.4	8.7

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1936, 1937 and 1938.
All Municipalities.*

CLASSIFICATION.	1910	1936	1937	1938
General debt	\$172,449,046	\$216,145,220	\$204,021,195	\$215,749,767
Public service enterprise debt	66,118,553	109,510,875	106,912,755	106,173,301
Total gross funded or fixed debt	\$238,567,599	\$325,656,095	\$310,933,950	\$321,923,068
Sinking funds deducted	70,021,484	31,832,654	29,042,008	28,551,153
Net funded or fixed debt	\$168,546,115	\$293,823,441	\$281,891,942	\$293,371,915
To which may be added:—				
Tax title loans	—	14,952,320	14,385,100	16,682,968
Revenue and other temporary loans	9,139,691	74,400,957	73,665,239	68,331,936
TOTALS	\$177,685,806	\$383,176,718	\$369,942,281	\$378,386,819

Cities.

General debt	\$156,308,327	\$185,285,600	\$174,900,979	\$185,033,778
Public service enterprise debt	50,965,550	99,664,850	97,611,100	97,060,100
Total gross funded or fixed debt	\$207,273,877	\$284,950,450	\$272,512,079	\$282,093,878
Sinking funds deducted	66,843,242	31,637,900	28,850,625	28,425,269
Net funded or fixed debt	\$140,430,635	\$253,312,550	\$243,661,454	\$253,668,609
To which may be added:—				
Tax title loans	—	14,272,420	13,764,222	15,737,486
Revenue and other temporary loans	6,491,302	60,933,853	61,689,673	53,619,882
TOTALS	\$146,921,937	\$328,518,823	\$319,115,349	\$323,025,977

Towns Over 5,000 Population.

General debt	\$12,872,337	\$25,472,759	\$23,996,048	\$24,862,829
Public service enterprise debt	12,071,146	5,445,665	5,134,175	4,969,711
Total gross funded or fixed debt	\$24,943,483	\$30,918,424	\$29,130,223	\$29,832,540
Sinking funds deducted	2,646,536	194,754	191,383	125,884
Net funded or fixed debt	\$22,296,947	\$30,723,670	\$28,938,840	\$29,706,656
To which may be added:—				
Tax title loans	—	617,561	562,346	802,675
Revenue and other temporary loans	1,873,512	10,503,792	9,213,718	11,195,987
TOTALS	\$24,170,459	\$41,845,023	\$38,714,904	\$41,705,318

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,386,861	\$5,124,168	\$5,853,160
Public service enterprise debt	3,081,857	4,400,360	4,167,480	4,143,490
Total gross funded or fixed debt	\$6,350,239	\$9,787,221	\$9,291,648	\$9,996,650
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$9,787,221	\$9,291,648	\$9,996,650
To which may be added:—				
Tax title loans	—	62,339	58,532	142,807
Revenue and other temporary loans	774,877	2,963,312	2,761,848	3,516,067
TOTALS	\$6,593,410	\$12,812,872	\$12,112,028	\$13,655,524

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,453,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,541	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.92	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,919	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,017	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,542	15,408,101	99,434,171	1.47
1935	223,139,865	22,831,787	200,308,068	3.00	112,697,276	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,368	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,909,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.88

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Over 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	116,233	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34

Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	-	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,839,322	-	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	-	6,204,366	1.00	4,402,550	-	4,402,550	0.71
1934	5,253,568	-	5,253,568	0.92	4,428,125	-	4,428,125	0.77
1935	5,208,240	-	5,208,240	0.91	4,332,690	-	4,332,690	0.76
1936	5,386,861	-	5,386,861	0.94	4,400,360	-	4,400,360	0.77
1937	5,124,168	-	5,124,168	0.90	4,167,480	-	4,167,480	0.74
1938	5,853,160	-	5,853,160	1.03	4,143,490	-	4,143,490	0.73

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	¹ 423,239,937	194,483,095	¹ 1,818,128	¹ 8.5	¹ 0.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	¹ 8,859,848	4.4	¹ 4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931	7,442,709,478	¹ 121,084,408	316,650,623	14,940,516	¹ 1.6	5.0	4.25
1932	7,209,928,247	¹ 232,781,231	311,892,390	¹ 4,758,233	¹ 3.1	¹ 1.5	4.33
1933	6,911,819,425	¹ 298,108,822	311,290,687	¹ 601,703	¹ 4.1	¹ 0.2	4.50
1934	6,757,019,988	¹ 154,799,437	302,390,561	¹ 8,900,126	¹ 2.2	¹ 2.9	4.48
1935	6,690,844,592	¹ 66,175,396	298,692,687	¹ 3,697,874	¹ 1.0	¹ 1.2	4.46
1936	6,642,563,514	¹ 48,281,078	293,823,441	¹ 4,869,246	¹ 0.7	¹ 1.6	4.42
1937	6,489,900,278	¹ 152,663,236	281,891,942	¹ 11,931,499	¹ 2.3	¹ 4.1	4.34
1938	6,454,408,460	¹ 35,491,818	293,371,915	11,479,973	¹ 0.5	4.1	4.55

¹ Decrease.

Net Debt, January 1, 1940, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1939 including Motor Vehicles	NET DEBT, JANUARY 1, 1940				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt							
ATTLEBORO	21,835	\$25,473,604	\$79,000 00	\$182,857.68	—	\$261,857.68	\$80,000.00	\$341,857.68	1.03	—	0.31	1.34
BEVERLY	25,871	42,409,581	220,000 00	727,000 00	\$56,484.45	1,003,484.45	69,000 00	1,072,484.45	2.23	0.14	0.16	2.53
BOSTON	817,713	1,550,865,513	35,971,649.15	31,646,089.51	7,627,051.53	75,244,790.19	61,637,098.56	136,881,888.75	4.36	0.49	3.98	8.83
BROCKTON	62,407	75,635,696	1,209,000 00	1,031,000 00	152,100 00	2,392,100 00	631,900 00	3,024,000 00	2.96	0.20	0.84	4.00
CAMBRIDGE	118,075	176,563,471	4,044,450 00	4,643,465.65	—	8,687,915.65	645,500 00	9,333,415.65	4.92	—	0.37	5.29
CHELSEA	42,673	46,994,716	124,000 00	1,618,622.76	551,433.94	2,294,056.70	—	2,294,056.70	3.71	1.17	—	4.88
CHICOPEE	41,952	39,635,657	702,523 17	753,000 00	414,253.17	1,468,753.17	287,000 00	1,755,753.17	2.66	1.05	0.72	4.43
DORCHESTER	47,228	73,523,022	702,523 17	983,000 00	91,535.74	1,777,058.91	107,000 00	1,884,058.91	2.29	0.12	0.15	2.56
FALL RIVER	117,414	96,118,879	851,000 00	3,973,243 00	223,552.26	5,047,552.26	298,000 00	5,345,552.26	5.02	0.23	0.31	5.56
FITCHBURG	41,700	49,461,840	517,757 00	1,379,243 00	20,000 00	1,917,000 00	251,400 00	2,168,400 00	3.83	0.04	0.51	4.38
GARDNER	20,397	21,802,913	83,500 00	271,000 00	—	354,500 00	20,000 00	374,500 00	1.63	—	0.09	1.72
GLOUCESTER	24,164	40,409,525	638,000 00	1,032,940 00	120,287.94	1,791,287.94	819,000 00	2,610,287.94	4.13	0.30	2.02	6.45
HAYVERHILL	49,516	52,362,621	218,000 00	1,169,000 00	155,495.16	1,542,495.16	145,000 00	1,687,495.16	2.65	0.30	0.27	3.22
HOLYOKE	56,139	75,240,647	631,000 00	2,028,000 00	117,117.55	1,020,117.55	716,000 00	1,687,117.55	2.20	0.16	0.95	2.31
LAWRENCE	86,785	90,670,190	672,000 00	2,028,000 00	35,320.92	2,735,320.92	477,000 00	3,212,320.92	2.98	0.04	0.52	3.54
LEOMINSTER	21,894	22,782,086	345,000 00	329,000 00	31,967.49	705,967.49	339,000 00	1,144,967.49	2.96	0.14	1.93	5.03
LOWELL	100,114	98,523,684	1,126,190 00	2,950,500 00	1,163,973.59	5,240,669.59	348,500 00	5,589,169.59	4.14	1.18	0.35	5.67
LYNN	100,909	135,264,980	2,680,300 00	3,129,000 00	582,000 00	6,391,300 00	335,000 00	6,726,300 00	4.29	0.43	0.25	4.97
LYNN	57,277	71,133,536	1,593,000 00	1,808,356.16	155,685.46	3,557,041.62	105,000 00	3,662,041.62	4.78	0.22	0.15	5.15
MALDEN	15,781	15,923,998	57,000 00	443,000 00	43,750 00	543,750 00	132,000 00	675,750 00	3.14	0.27	0.83	4.24
MARLBOROUGH	15,844	15,923,998	57,000 00	2,698,321 00	116,172.87	3,782,172.87	440,000 00	4,222,172.87	4.48	0.14	0.54	5.16
MEDFORD	81,623	96,679,009	967,679 00	444,000 00	19,500 00	679,500 00	—	679,500 00	1.64	0.05	—	1.69
MELROSE	24,256	40,308,569	216,000 00	5,256,255.18	137,791.65	6,346,781.76	950,000 00	7,296,781.76	5.88	0.13	0.90	6.91
NEW BEDFORD	110,022	105,651,547	952,734.93	2,226,255.18	137,791.65	6,346,781.76	102,000 00	790,636.28	4.47	0.83	0.78	6.08
NEW BRUNSWICK	14,815	12,997,200	134,035 00	447,239.91	107,361.37	688,636.28	619,000 00	6,380,413.98	3.28	0.03	0.35	3.66
NEWBURYP	66,144	174,122,542	3,060,000 00	2,649,000 00	52,413.98	5,761,413.98	—	692,650 00	2.96	—	0.19	3.15
NEWTON	22,085	22,010,932	168,450 00	483,000 00	—	651,450 00	41,200 00	692,650 00	2.96	—	0.19	3.15
NORTH ADAMS	24,525	26,385,479	156,438 00	343,062 00	3,497.73	502,997.73	68,200 00	571,197.73	1.89	0.01	0.26	2.16
NORTHAMPTON	22,082	21,432,694	311,500 00	451,000 00	98,803.85	861,303.85	81,000 00	942,303.85	3.56	0.46	0.38	4.40
PABODY	47,516	61,638,352	386,000 00	1,173,000 00	—	1,559,000 00	174,000 00	1,733,000 00	2.53	—	0.28	2.81
PITTSFIELD	26,909	126,227,058	2,094,084.64	1,812,500 00	102,949.15	4,041,500 00	239,000 00	4,280,500 00	3.09	0.11	0.19	3.39
QUINCY	35,319	41,943,568	204,084.64	1,029,415.36	580,502.86	1,814,002.86	84,000 00	1,898,002.86	1.68	—	0.20	4.53
REVERE	43,472	56,007,403	183,500 00	759,500 00	—	943,000 00	283,000 00	1,226,000 00	1.68	—	0.51	2.19
SALEM	35,472	56,007,403	183,500 00	2,787,000 00	353,274.67	4,891,274.67	163,000 00	5,054,274.67	3.85	0.30	0.14	4.29
SOMERVILLE	100,773	117,893,131	1,751,000 00	2,787,000 00	241,906.40	11,092,406.40	—	5,054,274.67	3.85	0.30	0.14	4.29
SPRINGFIELD	149,642	273,339,094	3,643,508 00	7,136,932 00	108,100.77	1,293,198.92	269,000 00	16,900,406.40	3.94	0.09	2.15	6.18
TAUNTON	37,431	52,973,135	288,200 00	896,898.15	125,826.46	2,668,326.46	271,000 00	1,562,198.92	3.59	0.33	0.82	4.74
WALTHAM	40,537	52,694,504	868,000 00	1,674,500 00	108,100.77	2,668,326.46	340,000 00	2,939,326.46	4.83	0.24	0.51	5.58
WESTFIELD	18,788	20,194,701	39,500 00	421,000 00	6,070.44	489,570.44	—	826,570.44	2.38	0.03	1.68	4.09
WORCESTER	19,695	21,443,442	163,500 00	711,000 00	84,240.17	938,740.17	168,000 00	1,126,740.17	4.08	0.39	0.78	5.25
WORCESTER	190,471	277,153,923	3,088,000 00	7,400,000 00	280,680 00	10,768,680 00	2,380,400 00	13,149,080 00	3.78	0.10	0.86	4.74
39 Cities.	2,975,790	\$4,367,151,634	\$70,761,058.89	\$98,943,758.36	\$13,993,158.42	\$183,697,975.67	\$80,094,198.56	\$263,792,174.23	3.89	0.32	1.83	6.04

Net Debt, January 1, 1940, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns, (Over 5,000 Population)	Population	Valuation, 1939 (including Motor Vehicles)	NET DEBT, JANUARY 1, 1940				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT		Tax Title Debt	Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit								
Abington	5,696	\$5,812,733	\$152,409.00	\$103,591.00	\$21,735.99	\$277,735.99	\$34,000.00	\$311,735.99	4.40	0.37	0.59	5.36
Adams	12,858	9,502,638	107,000.00	171,500.00	—	278,500.00	—	278,500.00	2.93	—	—	2.93
Agawam	7,208	9,636,294	16,000.00	143,000.00	—	159,000.00	15,000.00	174,000.00	1.65	—	0.16	1.81
Amesbury	10,514	8,983,101	2,000.00	21,350.00	3,693.42	27,043.42	82,500.00	109,543.42	0.26	0.04	0.92	1.22
Amherst	6,473	9,908,692	118,000.00	90,250.00	—	208,250.00	—	208,250.00	2.10	—	—	2.10
Andover	10,542	16,415,667	118,311.00	292,689.00	—	411,000.00	1,000.00	412,000.00	2.50	—	0.01	2.51
Arlington	38,539	61,161,566	480,000.00	1,762.75	—	481,762.75	26,000.00	507,762.75	0.79	—	0.04	0.83
Attol	10,751	9,967,738	71,998.00	126,002.00	—	198,000.00	35,000.00	233,000.00	1.99	—	0.35	2.34
Auburn	6,535	6,404,577	67,817.00	81,183.00	5,965.04	154,965.04	—	154,965.04	2.33	0.09	—	2.42
Barnstable	8,037	26,611,456	106,000.00	104,000.00	—	210,000.00	—	210,000.00	0.79	—	—	0.79
Belmont	24,831	54,291,537	352,500.00	137,000.00	—	489,500.00	266,000.00	755,500.00	0.90	—	0.49	1.39
Billerica	6,650	8,648,634	26,000.00	—	—	26,000.00	21,000.00	47,000.00	0.30	—	0.24	0.54
Braintree	17,122	26,597,399	168,000.00	518,000.00	27,680.70	713,680.70	3,000.00	716,680.70	2.58	0.10	0.01	2.69
Bridgewater	9,201	5,334,859	6,700.00	5,000.00	—	11,700.00	275,000.00	286,700.00	0.22	—	5.15	5.37
Brookline	50,319	164,212,381	1,180,500.00	299,000.00	—	1,479,500.00	370,000.00	1,849,500.00	0.90	—	0.23	1.13
Caenon	6,505	8,333,074	10,000.00	56,100.00	173.03	66,273.03	7,000.00	73,273.03	0.79	—	0.09	0.88
Chelmsford	7,595	7,330,283	2,000.00	67,166.00	—	69,166.00	—	69,166.00	0.94	—	—	0.94
Clinton	12,373	11,175,162	133,500.00	113,000.00	29,594.01	272,000.00	138,500.00	410,500.00	2.32	0.26	—	2.58
Concord	7,723	10,643,162	107,000.00	163,000.00	—	270,000.00	119,000.00	389,000.00	2.19	—	0.96	3.15
Danvers	13,884	12,405,607	71,625.00	39,000.00	—	110,625.00	128,500.00	239,125.00	0.92	—	1.07	1.99
Dartmouth	9,424	12,008,453	97,500.00	62,000.00	—	159,500.00	—	159,500.00	0.40	—	—	0.40
Dedham	13,371	25,728,384	97,500.00	42,000.00	6,172.69	60,172.69	—	60,172.69	1.21	0.14	—	1.35
Draut	6,500	4,455,237	12,000.00	4,000.00	4,983.60	186,783.60	—	186,783.60	0.26	—	0.66	0.99
Easthampton	10,486	9,475,639	35,800.00	146,000.00	—	105,000.00	—	105,000.00	1.92	0.05	—	2.02
Easton	3,294	5,210,126	75,000.00	30,000.00	—	105,000.00	—	105,000.00	2.02	—	—	2.02
Farhaven	11,005	11,106,864	108,377.20	118,157.80	56,711.17	283,246.17	24,000.00	307,246.17	2.04	0.51	—	2.55
Falmouth	6,537	22,569,634	113,000.00	—	—	113,000.00	—	113,000.00	0.50	—	0.10	0.60
Foxborough	5,834	3,991,382	378,000.00	20,000.00	—	398,000.00	21,500.00	419,500.00	0.33	—	1.29	1.62
Frammingham	22,651	34,455,461	36,150.42	103,349.58	2,443.95	141,943.95	39,500.00	181,443.95	0.66	0.01	0.16	0.83
Franklin	7,681	4,264,461	6,050.00	13,000.00	—	19,050.00	13,300.00	32,350.00	1.65	—	—	1.65
Great Barrington	6,369	8,554,371	57,000.00	18,000.00	—	75,000.00	—	75,000.00	0.88	—	—	0.88
Greenfield	15,903	25,354,486	62,000.00	81,000.00	—	143,000.00	64,000.00	207,000.00	0.57	—	0.25	0.82
Hingham	7,330	16,346,967	12,000.00	20,000.00	—	32,000.00	—	32,000.00	0.20	—	—	0.20
Hudson	8,495	6,490,786	43,000.00	59,500.00	—	102,500.00	58,100.00	160,600.00	1.58	—	0.89	2.47
Ipswich	6,217	7,199,291	54,480.97	97,469.03	—	151,950.00	64,000.00	215,950.00	2.11	0.40	0.89	3.40
Lexington	10,813	22,689,323	166,789.00	245,111.00	28,700.00	440,680.00	66,000.00	506,680.00	1.82	—	0.29	2.11
Longmeadow	5,105	13,322,597	186,000.00	40,000.00	—	226,000.00	—	226,000.00	1.70	—	—	1.70
Ludlow	8,569	6,480,758	150,000.00	24,000.00	6,782.71	190,782.71	—	190,782.71	2.84	0.10	—	2.94
Mansfield	6,543	7,308,606	24,000.00	250,000.00	—	274,000.00	65,785.29	339,785.29	3.75	—	0.90	4.65
Marblehead	10,173	22,114,866	176,000.00	408,000.00	—	584,000.00	107,000.00	691,000.00	2.64	—	0.48	3.12
Maynard	7,107	5,561,083	19,000.00	143,000.00	—	162,000.00	—	162,000.00	2.91	—	—	2.91
Meduen	21,073	18,813,653	150,150.00	377,250.00	6,410.68	533,810.68	43,175.00	576,985.68	2.80	0.04	0.23	3.07

Middleborough	8,865	8,431,117	75,550.00	—	26,599.28	—	75,550.00	15,000.00	90,550.00	0.89	—	0.18	1.07
Milford	13,008	15,141,691	116,000.00	—	12,100.37	—	376,949.28	—	376,949.28	2.31	0.18	—	2.49
Milbury	6,879	5,353,813	9,000.00	—	—	—	77,100.37	—	77,100.37	1.21	0.23	—	1.44
Milton	18,147	42,297,875	655,000.00	—	—	—	655,000.00	438,000.00	1,093,000.00	1.55	—	1.03	2.58
Monson	5,193	2,927,004	—	—	—	—	16,000.00	—	16,000.00	0.55	—	—	0.55
Montague	7,967	9,902,037	52,000.00	—	—	—	172,500.00	—	172,500.00	1.74	—	—	1.74
Natick	14,394	19,911,075	114,900.00	—	—	—	337,218.00	72,018.00	337,218.00	1.33	—	0.36	1.69
Nearham	11,828	25,644,944	237,500.00	—	—	—	505,200.00	5,000.00	510,500.00	1.97	—	0.02	1.99
North Andover	7,164	7,777,034	40,000.00	—	13,715.97	—	53,715.37	4,000.00	57,715.37	0.52	0.18	0.05	0.75
North Attleborough	10,202	10,383,947	6,000.00	—	—	—	6,000.00	—	6,000.00	0.06	—	—	0.06
Northborough	10,577	23,701,340	90,500.00	—	20,718.08	—	166,500.00	12,000.00	178,500.00	2.34	—	0.17	2.51
Norwood	15,574	480,167.00	480,167.00	—	—	—	798,295.08	116,000.00	914,295.08	3.28	0.09	0.49	3.86
Orange	5,383	4,908,991	44,300.00	—	—	—	139,300.00	7,500.00	146,800.00	2.84	—	0.15	2.99
Palmer	9,437	7,457,161	27,000.00	—	—	—	81,000.00	—	81,000.00	1.09	—	—	1.09
Plymouth	13,183	22,237,686	77,250.00	—	—	—	227,250.00	20,000.00	247,250.00	1.02	—	0.09	1.11
Randolph	7,580	7,774,582	88,182.74	—	26,381.29	—	188,381.29	15,000.00	203,381.29	2.09	0.34	0.19	2.62
Reading	10,703	17,576,359	54,000.00	—	310.42	—	318,310.42	201,000.00	519,310.42	1.81	—	1.15	2.96
Rockland	7,890	8,254,922	54,000.00	—	—	—	180,000.00	34,000.00	214,000.00	2.18	—	0.41	2.59
Saugus	15,076	17,018,163	292,780.00	—	319,690.73	—	941,190.73	27,000.00	968,190.73	3.65	1.88	0.16	5.69
Seekonk	5,011	5,563,115	47,500.00	—	—	—	47,500.00	—	47,500.00	0.85	—	—	0.85
Shrewsbury	7,144	9,283,306	6,000.00	—	—	—	31,000.00	87,000.00	118,000.00	0.33	—	0.94	1.27
Somerset	5,656	13,222,856	92,000.00	—	—	—	130,000.00	130,000.00	260,000.00	0.98	—	2.37	3.35
Southbridge	15,786	13,247,880	98,500.00	—	—	—	263,500.00	—	263,500.00	1.99	—	—	1.99
South Hadley	6,838	8,291,812	112,000.00	—	—	—	147,000.00	—	147,000.00	1.77	—	—	1.77
Spencer	1,841	4,909,093	70,490.00	—	—	—	145,000.00	49,000.00	194,000.00	2.95	—	1.00	3.95
Stoughton	10,480	14,790,668	128,000.00	—	30,039.02	—	289,539.02	31,000.00	320,539.02	1.76	0.20	0.21	2.17
Stoughton	8,478	8,681,155	36,000.00	—	—	—	151,000.00	38,000.00	189,000.00	1.74	—	0.44	2.18
Swampscott	6,460	24,754,114	275,500.00	—	—	—	552,950.00	9,000.00	561,950.00	2.23	—	0.04	2.27
Taunton	6,563	4,824,079	2,000.00	—	—	—	39,000.00	—	39,000.00	0.81	—	—	0.81
Taunton	6,397	7,182,258	55,951.00	—	—	—	146,500.00	—	146,500.00	2.04	—	—	2.04
Uxbridge	16,494	21,471,836	146,000.00	—	—	—	221,000.00	177,000.00	398,000.00	1.03	—	0.82	1.85
Walden	7,449	12,795,378	21,000.00	—	—	—	216,500.00	49,000.00	265,500.00	1.69	—	0.38	2.07
Walpole	7,727	57,930,420	51,000.00	—	—	—	84,000.00	13,000.00	97,000.00	1.47	—	0.23	1.70
Ware	6,047	13,324,103	93,800.00	—	—	—	101,600.00	—	101,600.00	0.76	—	—	0.76
Wareham	35,827	53,018,609	318,500.00	—	—	—	1,197,500.00	4,000.00	1,201,500.00	2.36	—	0.01	2.27
Watertown	13,837	10,494,472	30,000.00	—	—	—	213,000.00	19,000.00	232,000.00	2.03	—	0.18	2.21
Webster	13,376	45,042,896	549,150.00	—	—	—	963,000.00	181,000.00	1,144,000.00	2.14	—	0.40	2.54
Wellesley	6,073	4,975,957	—	—	—	—	—	—	—	—	—	—	—
Westborough	17,118	24,002,437	290,500.00	—	—	—	559,000.00	38,000.00	597,000.00	2.33	—	0.16	2.49
West Springfield	21,748	48,801,968	441,000.00	—	—	—	441,000.00	102,500.00	543,500.00	0.90	—	0.21	1.11
Weymouth	7,591	8,157,622	56,000.00	—	—	—	72,000.00	4,000.00	76,000.00	0.88	—	0.05	0.93
Winchendon	6,603	5,183,453	34,000.00	—	4,095.29	—	188,595.29	—	188,595.29	3.86	0.08	—	3.64
Winchester	13,371	33,741,800	364,000.00	—	—	—	479,000.00	—	479,000.00	1.42	—	—	1.42
Winthrop	17,001	25,795,320	89,000.00	—	—	—	159,500.00	5,000.00	164,500.00	0.62	—	0.02	0.64
87 Towns	976,321	\$1,468,314,365	\$11,108,578.33	\$11,194,287.42	\$654,697.44	\$22,957,563.19	\$4,618,879.29	\$27,576,442.48	1.52	0.05	0.31	1.88	

1 Less than one one-hundredth of one per cent.

Net Debt, January 1, 1940, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns, (Under 5,000 Population)	Population	Valuation, 1939 including Motor Vehicles	NET DEBT, JANUARY 1, 1940				RATIO OF NET DEBT TO VALUATION						
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt	
			Inside Limit	Outside Limit	Tax	Title Debt							Total
Nahant	1,748	\$5,826,514	\$36,000.00	—	—	\$36,000.00	\$9,700.00	\$45,700.00	0.62	—	0.16	0.78	
Nantucket	3,495	12,622,741	88,000.00	\$40,000.00	—	128,000.00	32,000.00	160,000.00	1.02	—	0.25	1.27	
New Braintree	436	609,794	15,000.00	—	—	15,000.00	—	15,000.00	2.46	—	—	2.46	
Newbury	1,576	2,231,358	—	4,349.94	—	4,349.94	—	4,349.94	0.19	—	—	0.19	
New Marlborough	443	1,520,531	15,500.00	—	—	15,500.00	—	15,500.00	1.02	—	—	1.02	
New Salem	921	345,234	3,600.00	—	—	3,600.00	—	3,600.00	1.04	—	—	1.04	
North Brook	2,306	2,204,278	46,600.00	7,000.00	—	53,600.00	55,850.00	109,450.00	2.43	—	2.54	4.97	
North Brookfield	3,186	2,488,245	12,000.00	—	—	12,000.00	—	12,000.00	0.48	—	—	0.48	
Northfield	1,950	2,018,377	14,000.00	—	—	14,000.00	—	14,000.00	0.69	—	—	0.69	
North Reading	2,321	2,719,765	12,000.00	\$8,498.21	—	30,998.21	122,000.00	152,998.21	0.83	0.31	4.49	5.63	
Norton	2,925	2,293,657	3,650.00	5,000.00	—	8,650.00	55,000.00	63,650.00	0.38	—	2.40	2.78	
Norwell	1,666	2,301,964	42,500.00	38,500.00	—	81,000.00	—	81,000.00	3.52	—	—	3.52	
Oak Bluffs	1,657	4,499,140	2,941.00	80,059.00	—	83,000.00	—	83,000.00	1.84	—	—	1.84	
Orleans	1,425	4,173,660	72,579.00	39,921.00	—	112,500.00	—	112,500.00	2.70	—	2.70	2.70	
Otis	415	659,311	2,000.00	—	—	2,000.00	—	2,000.00	0.30	—	—	0.30	
Oxford	4,249	3,006,574	18,035.00	52,465.00	—	70,500.00	—	70,500.00	2.34	—	—	2.34	
Paxton	731	1,013,281	4,000.00	—	—	4,000.00	76,000.00	80,000.00	0.40	—	7.50	7.90	
Pembroke	1,621	2,887,891	58,000.00	—	—	58,000.00	152,000.00	210,000.00	2.01	—	5.26	7.27	
Pepperell	3,004	2,744,236	6,625.00	28,375.00	—	35,000.00	—	35,000.00	1.28	—	—	1.28	
Petersham	718	1,458,660	6,000.00	—	—	6,000.00	—	6,000.00	0.41	—	—	0.41	
Phillipston	423	421,905	2,806.25	400.00	—	3,206.25	—	3,206.25	0.76	—	—	0.76	
Plymouth	558	747,233	10,500.00	1,000.00	—	11,500.00	—	11,500.00	1.54	—	—	1.54	
Princeton	707	1,213,671	13,000.00	500.00	—	13,500.00	—	13,500.00	1.11	—	—	1.11	
Provincetown	4,071	4,465,694	36,000.00	—	—	36,000.00	27,000.00	63,000.00	0.81	—	0.60	1.41	
Raynham	2,208	1,861,699	16,000.00	—	—	16,000.00	—	16,000.00	0.86	—	—	0.86	
Rehoboth	2,777	2,950,578	21,000.00	10,000.00	—	31,000.00	—	31,000.00	1.17	—	—	1.17	
Rehoboth	628	783,563	16,000.00	—	—	16,000.00	—	16,000.00	2.04	—	—	2.04	
Rockport	3,634	5,868,087	86,495.00	60,880.00	—	147,375.00	122,000.00	269,375.00	2.51	—	2.08	4.59	
Rowley	1,495	1,531,499	6,000.00	—	—	6,000.00	400.00	6,400.00	0.39	—	0.03	0.42	
Royalston	1,841	830,716	18,500.00	—	—	18,500.00	—	18,500.00	2.23	—	—	2.23	
Russell	1,283	2,443,666	8,500.00	32,600.00	—	41,100.00	25,400.00	66,500.00	1.68	—	1.04	2.72	
Rutland	2,406	1,472,517	16,700.00	36,000.00	—	52,700.00	5,000.00	57,700.00	3.58	—	0.34	3.92	
Salisbury	2,245	3,081,539	1,766.99	26,000.00	2,622.55	30,389.54	—	30,389.54	0.90	0.09	—	0.99	
Sandwich	1,516	2,725,759	5,300.00	9,000.00	—	14,300.00	—	14,300.00	0.52	—	—	0.52	
Savoy	299	258,093	1,500.00	—	—	1,500.00	—	1,500.00	0.58	—	—	0.58	
Seatauate	3,846	13,221,340	19,900.00	19,000.00	—	38,900.00	620,000.00	658,900.00	0.29	—	4.69	4.98	
Sharon	3,683	6,275,741	45,900.00	22,000.00	—	67,900.00	30,000.00	97,900.00	1.08	—	0.48	1.56	
Sheffield	1,810	1,643,096	7,000.00	—	—	7,000.00	—	7,000.00	0.43	—	—	0.43	
Shelburne	1,606	2,777,973	4,000.00	12,000.00	—	16,000.00	—	16,000.00	0.58	—	—	0.58	
Shirley	2,548	1,806,593	23,097.00	22,003.00	—	45,100.00	—	45,100.00	2.50	—	—	2.50	
Southampton	954	1,024,444	—	—	—	—	44,000.00	44,000.00	—	—	4.30	4.30	
Southborough	2,109	3,140,957	18,000.00	—	—	18,000.00	237,055.72	255,055.72	0.57	—	7.55	8.12	

	1,540	2,043,134	18,000.00	4,000.00	2,962.75	24,962.75	58,600.00	83,562.75	1.08	0.14	2.87	4.09
Southwick	1,556	2,061,868	6,422.00	25,578.00	—	32,000.00	34,000.00	66,000.00	1.55	—	1.65	3.20
Sterling	1,921	4,393,195	16,935.00	54,265.00	—	71,200.00	—	66,000.00	1.62	—	—	1.62
Stockbridge	1,918	1,549,312	7,575.00	40,000.00	—	47,575.00	74,000.00	121,575.00	3.07	—	4.78	7.85
Sturbridge	1,638	2,671,893	24,000.00	11,500.00	—	35,500.00	—	35,500.00	1.33	—	—	1.33
Sunderland	1,182	1,105,843	2,700.00	5,000.00	—	7,700.00	—	7,700.00	0.70	—	—	0.70
Swansea	4,327	4,729,016	78,800.00	21,500.00	—	78,800.00	—	78,800.00	1.67	—	—	1.67
Templeton	4,302	2,873,369	24,000.00	67,000.00	554.83	46,054.83	—	67,000.00	1.58	—	—	1.60
Tisbury	1,822	5,432,406	—	—	—	67,000.00	—	67,000.00	1.23	—	—	1.23
Topsfield	1,113	3,065,914	40,000.00	—	—	40,000.00	—	40,000.00	1.30	—	—	1.30
Townsend	1,942	2,203,900	—	—	2,231.97	16,000.00	110,000.00	112,231.97	0.92	0.10	4.99	5.06
Truro	541	1,731,145	16,000.00	—	—	16,000.00	—	16,000.00	0.13	—	—	0.13
Tynemouth	1,331	1,299,711	1,675.00	—	1,979.03	3,554.03	—	3,554.03	0.20	—	—	0.20
Upton	2,163	1,345,068	—	2,700.00	—	2,700.00	—	2,700.00	0.13	—	—	0.13
Wales	2,382	357,084	275.00	6,200.00	—	6,475.00	—	6,475.00	1.81	—	—	1.81
Warren	3,862	2,165,438	62,900.00	71,000.00	2,256.29	136,156.29	—	136,156.29	6.29	0.11	—	6.29
Waxford	3,346	5,847,407	5,000.00	56,000.00	—	61,000.00	23,000.00	84,000.00	1.04	—	0.40	1.44
Wellfleet	948	2,170,240	38,500.00	19,000.00	—	57,500.00	—	57,500.00	2.65	—	—	2.65
West Baylston	2,158	2,425,163	27,995.00	23,005.00	—	51,000.00	—	51,000.00	2.10	—	—	2.10
West Bridgewater	3,358	3,361,011	—	—	—	—	7,270.00	7,270.00	—	—	0.22	0.22
West Brookfield	1,258	1,406,032	4,500.00	—	—	1,500.00	3,000.00	4,500.00	0.10	—	0.21	0.31
Westford	3,789	3,804,679	41,400.00	—	—	41,400.00	—	41,400.00	1.09	—	—	1.09
Westminster	1,965	1,728,051	10,140.00	14,860.00	—	25,000.00	—	25,000.00	1.45	—	—	1.45
West Newbury	1,475	1,291,788	1,500.00	2,000.00	—	3,500.00	72,900.00	76,400.00	0.27	—	5.64	5.91
Weston	3,848	11,075,688	139,000.00	—	—	139,000.00	134,000.00	273,000.00	1.25	—	1.21	2.46
Westport	4,355	4,972,159	44,100.00	28,000.00	—	72,100.00	—	72,100.00	1.45	—	—	1.45
West Stockbridge	1,138	1,207,515	6,000.00	4,000.00	—	10,000.00	—	10,000.00	0.83	—	—	0.83
Westwood	2,537	6,445,481	94,000.00	90,000.00	—	184,000.00	—	184,000.00	2.85	—	—	2.85
Wilbraham	2,969	3,256,721	3,000.00	—	—	3,000.00	66,000.00	69,000.00	0.09	—	2.03	2.12
Williamsburg	1,859	1,321,128	24,000.00	—	—	24,000.00	—	24,000.00	1.82	—	—	1.82
Williamstown	4,272	7,033,639	25,000.00	—	—	25,000.00	—	25,000.00	0.36	—	—	0.36
Wilmington	4,493	4,503,762	27,800.00	11,000.00	31,451.83	70,251.83	246,900.00	317,151.83	0.86	0.70	5.48	7.04
Wrentham	4,160	11,260.00	37,740.00	—	—	49,000.00	6,000.00	55,000.00	1.28	—	0.16	1.44
Yarmouth	2,095	5,766,462	36,000.00	—	—	73,000.00	47,000.00	120,000.00	1.27	—	0.81	2.08
Totals	397,680	\$568,214,966	\$3,326,527.43	\$2,261,975.67	\$100,083.85	\$5,688,586.95	\$4,316,705.72	\$10,005,292.67	0.98	0.02	0.76	1.76

¹ Less than one one-hundredth of one per cent.

² Includes population of 56 towns having no funded debt.

³ Includes valuation of 56 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1940:

Ashtaburham	Janesborough	Oakham	Sutton
Berlin	Leverett	Pelham	Tolland
Barnardston	Levyden	Peru	Tyringham
Boxborough	Lunenburg	Plainfield	Warwick
Boxford	Middlefield	Plainville	Washington
Brimfield	Gill	Rochester	Wendell
Buckland	Millville	Roxe	Wenham
Carlisle	Monterey	Standisfield	Westhampton
Carver	Montgomery	Sherborn	West Tisbury
Chesterfield	Mount Washington	Shutesbury	Whately
Conway	New Ashford	Stow	Windsor
	Norfolk		Worthington

PART I



CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1938

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 817,713
REVENUE.		\$84,969,578.53
General		67,384,005.93
<i>Taxes</i>		60,515,961.18
Property, poll, and income		59,532,169.65
Corporation, bank, etc.		983,791.53
<i>Licenses and permits</i>		1,716,341.84
<i>Fines and forfeits</i>		166,386.64
<i>Grants and gifts</i>		4,983,262.30
For expenses		4,676,647.07
For outlays		306,615.23
<i>All other</i>		2,053.97
Commercial		17,585,572.60
<i>Special assessments</i>		280,665.78
To meet expenses		280,665.78
To meet outlays		—
<i>Privileges</i>		1,001,409.90
<i>Departmental</i>		14,685,779.48
General government		82,091.77
Protection of persons and property		64,168.04
Health and sanitation		193,731.56
Highways		14,259.53
Charities		3,675,349.91
Soldiers' benefits		80,626.74
Schools		400,734.72
Libraries		25,262.63
Recreation		89,162.68
Unclassified		160,391.90
<i>Public service enterprises</i>		9,266,402.50
Electric light		5,153,000.03
Water		4,113,402.47
All other		74,022.72
<i>Cemeteries</i>		2,277,292.22
<i>Interest</i>		865,534.84
On sinking funds		777,026.58
On trust and investment funds		634,430.80
All other		—
NON-REVENUE.		\$80,257,530.07
Offsets to outlays		59,237.76
<i>Departmental</i>		58,136.22
<i>Public service enterprises</i>		1,101.54
<i>Cemeteries</i>		—
Municipal indebtedness		52,384,219.40
<i>Loans, general purposes</i>		16,975,000.00
<i>Loans, public service enterprises</i>		710,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		34,687,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		12,219.40
Transfers		3,775,503.62
<i>From sinking funds</i>		1,741,581.26
<i>All other</i>		2,033,922.36
Refunds		1,731,331.87
Agency, trust, and investment		22,307,237.42
<i>Taxes and licenses for State</i>		4,066,206.57
<i>Taxes for county</i>		3,591,679.92
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		14,649,260.93
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$85,028,816.29
Premiums		12,219.40
Municipal indebtedness		52,372,000.00
Transfers and refunds		5,506,835.49
Agency, trust, and investment		22,307,237.42
Total receipts		\$165,227,108.60
Balance on hand, including funds		7,199,663.09
GRAND TOTAL		\$172,426,771.69

* Includes \$19.09 from administration of trust funds.

Graded According to Population of 1935.

PAYMENTS.

Boston
POPULATION
817,713

Maintenance	\$66,213,205.30
<i>Departmental</i>	<i>63,661,847.45</i>
General government	1,996,422.59
Protection of persons and property	9,632,609.78
Health and sanitation	4,607,959.04
Highways	3,590,575.76
Charities	17,645,891.21
Soldiers' benefits	697,332.68
Schools	16,362,668.34
Libraries	1,370,726.47
Recreation	2,226,448.70
Pensions	3,121,439.12
Unclassified	1,809,773.76
<i>Public service enterprises</i>	<i>2,778,679.75</i>
Electric light	—
Water	1,816,743.74
All other	961,836.01
<i>Cemeteries</i>	<i>137,341.14</i>
<i>Administration of trust funds</i>	<i>235,436.96</i>
Interest	7,925,105.14
<i>Loans, general purposes</i>	<i>3,546,044.59</i>
<i>Loans, public service enterprises</i>	<i>4,379,060.55</i>
<i>Loans, cemeteries</i>	<i>—</i>
Outlays	1,673,483.28
<i>Departmental</i>	<i>960,374.25</i>
General government	—
Protection of persons and property	36,447.26
Health and sanitation	483,275.02
Highways	112,835.22
Charities	21,432.00
Schools	266,898.70
Libraries	12,251.72
Recreation	25,954.51
Unclassified	1,779.82
<i>Public service enterprises</i>	<i>712,609.03</i>
Electric light	—
Water	117,387.56
All other	595,221.47
<i>Cemeteries</i>	<i>—</i>
Municipal indebtedness	58,940,412.59
<i>From sinking funds</i>	<i>1,741,581.26</i>
<i>From revenue and other sources</i>	<i>213,410,331.33</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>43,788,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>
Transfers	3,775,503.62
<i>To sinking funds from revenue</i>	<i>31,054,623.14</i>
<i>All other</i>	<i>2,720,975.43</i>
Refunds	1,731,331.87
Agency, trust, and investment	17,548,080.81
<i>Taxes and licenses for State</i>	<i>4,066,296.57</i>
<i>Taxes for county</i>	<i>3,591,679.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,890,104.32</i>
<i>All other</i>	<i>—</i>
RECAPITULATION.	
Maintenance and interest	\$74,138,310.44
Permanent debt (except from sinking funds)	213,410,331.33
Sinking fund requirements from revenue	31,054,528.14
Outlays	1,673,483.28
Permanent debt from sinking funds	1,741,581.26
Bonds refunded, current year	—
Temporary loans	43,788,500.00
Transfers (except to sinking funds) and refunds	4,452,307.35
Agency, trust, and investment	17,548,080.81
Total payments	\$157,807,122.61
Balance on hand, including funds	14,619,649.08
GRAND TOTAL	\$172,426,771.69

¹ Includes serial payments amounting to \$408,681.26.² Includes \$170,509.33 paid from balances of Federal grants for outlays.³ Includes \$54,988.41 from balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
REVENUE.	\$14,649,069.47	\$13,819,287.14	\$9,366,047.82	\$5,814,246.91
General	11,534,101.90	11,162,343.30	7,883,645.52	4,804,082.26
<i>Taxes</i>	<i>10,386,101.86</i>	<i>9,362,868.31</i>	<i>7,330,214.45</i>	<i>4,223,985.32</i>
Property, poll, and income	9,679,995.87	9,021,545.68	6,961,749.99	3,550,245.70
Corporation, bank, etc.	706,105.99	341,322.63	368,464.46	673,739.62
<i>Licenses and permits</i>	<i>259,453.90</i>	<i>184,425.05</i>	<i>153,683.66</i>	<i>123,223.30</i>
<i>Fines and forfeits</i>	<i>9,898.11</i>	<i>12,459.82</i>	<i>4,349.11</i>	<i>1,681.00</i>
<i>Grants and gifts</i>	<i>876,639.67</i>	<i>1,602,570.12</i>	<i>395,386.80</i>	<i>454,446.46</i>
For expenses	870,813.87	707,677.90	395,386.80	454,446.46
For outlays	5,825.80	894,892.22	—	—
<i>All other</i>	<i>2,008.36</i>	<i>20.00</i>	<i>11.60</i>	<i>746.18</i>
Commercial	3,114,967.57	2,656,943.84	1,482,402.30	1,010,164.65
<i>Special assessments</i>	<i>65,543.02</i>	<i>67,889.59</i>	<i>1,843.05</i>	<i>—</i>
To meet expenses	19,283.80	—	—	—
To meet outlays	46,264.22	67,889.59	1,843.05	—
<i>Privileges</i>	<i>334,005.18</i>	<i>305,754.58</i>	<i>179,713.86</i>	<i>118,824.80</i>
<i>Departmental</i>	<i>1,383,319.96</i>	<i>1,172,432.87</i>	<i>584,533.54</i>	<i>459,186.25</i>
General government	40,833.46	42,648.28	11,676.35	6,729.53
Protection of persons and property	12,231.38	9,278.65	6,427.68	1,746.78
Health and sanitation	58,354.01	53,370.24	41,105.55	39,882.67
Highways	18,264.38	38,860.48	3,529.75	207.00
Charities	1,036,364.50	702,906.18	454,278.83	354,566.35
Soldiers' benefits	16,282.88	16,543.25	9,844.25	12,962.63
Schools	130,282.85	261,893.14	41,483.84	18,194.32
Libraries	3,728.05	—	834.71	1,686.12
Recreation	12,438.97	45,177.67	10,062.40	—
Unclassified	59,539.48	1,754.98	5,290.18	23,210.85
<i>Public service enterprises</i>	<i>1,145,953.10</i>	<i>1,030,338.43</i>	<i>483,506.69</i>	<i>367,853.01</i>
Electric light	—	—	—	—
Water	1,145,953.10	1,030,338.43	483,506.69	367,585.59
All other	—	—	—	307.42
<i>Cemeteries</i>	<i>55,683.46</i>	<i>—</i>	<i>40,207.97</i>	<i>25,248.52</i>
<i>Interest</i>	<i>125,457.85</i>	<i>80,528.37</i>	<i>192,597.19</i>	<i>39,012.07</i>
On sinking funds	3,661.11	—	86,000.40	18,817.61
On trust and investment funds	34,669.20	1,165.98	2,786.62	3,662.82
All other	87,127.54	79,362.39	103,810.17	16,531.64
NON-REVENUE.	\$16,951,073.52	\$12,157,080.22	\$10,599,426.30	\$4,169,293.99
Offsets to outlays	91,249.43	81,945.26	31,915.19	23,555.22
<i>Departmental</i>	<i>57,159.23</i>	<i>81,945.26</i>	<i>31,915.19</i>	<i>22,530.22</i>
<i>Public service enterprises</i>	<i>34,090.20</i>	<i>—</i>	<i>—</i>	<i>1,025.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,433,865.88	10,506,027.10	8,398,568.44	3,256,672.35
<i>Loans, general purposes</i>	<i>3,815,000.00</i>	<i>3,958,000.00</i>	<i>2,678,000.00</i>	<i>580,000.00</i>
<i>Loans, public service enterprises</i>	<i>225,000.00</i>	<i>—</i>	<i>—</i>	<i>175,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>142,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,630,000.00</i>	<i>6,100,000.00</i>	<i>5,700,000.00</i>	<i>2,500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>582,509.48</i>	<i>418,861.90</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>39,356.40</i>	<i>29,165.20</i>	<i>20,568.44</i>	<i>1,672.35</i>
Transfers	1,217,099.33	87,106.67	313,722.14	88,882.77
<i>From sinking funds</i>	<i>434,000.00</i>	<i>—</i>	<i>309,000.00</i>	<i>70,000.00</i>
<i>All other</i>	<i>783,099.33</i>	<i>87,106.67</i>	<i>4,722.14</i>	<i>18,882.77</i>
Refunds	80,193.60	213,396.69	72,182.62	43,967.76
Agency, trust, and investment	2,128,665.28	1,268,604.50	1,783,037.91	756,215.89
<i>Taxes and licenses for State</i>	<i>762,653.13</i>	<i>700,920.00</i>	<i>473,287.81</i>	<i>303,672.40</i>
<i>Taxes for county</i>	<i>499,076.67</i>	<i>397,866.04</i>	<i>281,793.96</i>	<i>157,272.97</i>
<i>Reimbursements for grade crossings</i>	<i>833,989.23</i>	<i>155,218.66</i>	<i>1,022,765.89</i>	<i>290,652.12</i>
<i>Sinking and other permanent funds</i>	<i>32,946.25</i>	<i>14,599.80</i>	<i>6,190.25</i>	<i>4,618.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$14,740,318.90	\$13,901,232.40	\$9,397,963.01	\$5,837,802.13
Premiums	39,356.40	29,165.20	20,568.44	1,672.35
Municipal indebtedness	13,394,509.48	10,476,861.90	8,378,000.00	3,255,000.00
Transfers and refunds	1,297,292.93	300,503.36	385,904.76	132,850.53
Agency, trust, and investment	2,128,665.28	1,268,604.50	1,783,037.91	756,215.89
Total receipts	\$31,600,142.99	\$25,976,367.36	\$19,965,474.12	\$9,983,540.90
Balance on hand, including funds	1,683,810.64	1,729,993.74	1,207,044.17	323,534.87
GRAND TOTAL	\$33,283,953.63	\$27,706,361.10	\$21,172,518.29	\$10,307,075.77

¹ Includes \$9,000 applied to payment of interest on loans.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
Maintenance	\$13,549,076.64	\$10,893,463.05	\$7,735,504.96	\$5,036,530.82
<i>Departmental</i>	<i>13,231,098.52</i>	<i>10,527,864.65</i>	<i>7,336,733.79</i>	<i>4,866,904.13</i>
General government	500,217.01	400,442.67	313,613.74	164,962.33
Protection of persons and property	1,909,797.13	1,743,599.88	1,158,410.92	723,405.84
Health and sanitation	842,963.52	823,200.35	573,614.93	246,568.91
Highways	789,306.46	714,393.75	565,999.96	318,909.35
Charities	4,183,553.06	2,649,817.18	1,859,623.06	1,719,945.88
Soldiers' benefits	267,411.90	236,152.72	98,665.00	99,095.62
Schools	3,708,829.74	3,042,755.06	1,902,156.89	1,255,615.86
Libraries	174,354.98	192,236.00	88,951.77	42,535.82
Recreation	158,539.02	390,223.45	208,117.07	52,532.55
Pensions	314,092.81	247,395.56	289,371.21	166,573.93
Unclassified	382,032.89	87,648.03	278,209.24	76,758.04
<i>Public service enterprises</i>	<i>255,314.93</i>	<i>360,352.70</i>	<i>332,102.99</i>	<i>135,122.46</i>
Electric light	—	—	—	—
Water	254,212.84	360,352.70	332,102.99	134,145.40
All other	1,102.09	—	—	977.06
<i>Cemeteries</i>	<i>60,902.04</i>	<i>—</i>	<i>64,105.38</i>	<i>32,195.07</i>
<i>Administration of trust funds</i>	<i>1,761.15</i>	<i>5,245.70</i>	<i>2,562.80</i>	<i>2,309.16</i>
Interest	\$16,919.47	\$58,286.06	\$393,681.64	\$245,127.04
<i>Loans, general purposes</i>	<i>224,159.72</i>	<i>312,624.81</i>	<i>364,239.14</i>	<i>238,365.59</i>
<i>Loans, public service enterprises</i>	<i>92,759.75</i>	<i>245,661.25</i>	<i>29,442.50</i>	<i>6,761.45</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$1,063,766.91	\$1,208,553.47	\$1,027,501.58	\$286,421.60
<i>Departmental</i>	<i>856,693.18</i>	<i>1,084,187.15</i>	<i>983,874.07</i>	<i>136,618.57</i>
General government	2,003.05	7,420.34	—	—
Protection of persons and property	—	10,688.52	38,962.23	1,891.21
Health and sanitation	392,877.51	735,971.25	183,650.81	20,745.58
Highways	405,667.44	259,917.48	681,978.23	94,416.05
Charities	18,270.71	5,217.39	12,127.46	—
Schools	8,602.68	38,103.84	18,272.72	3,467.95
Libraries	—	—	13,691.96	—
Recreation	29,271.79	26,766.27	35,190.66	11,812.23
Unclassified	—	102.06	—	4,285.55
<i>Public service enterprises</i>	<i>178,573.73</i>	<i>124,366.32</i>	<i>41,371.01</i>	<i>146,212.56</i>
Electric light	—	—	—	—
Water	178,573.73	124,366.32	41,371.01	146,212.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>28,500.00</i>	<i>—</i>	<i>2,256.50</i>	<i>3,590.47</i>
Municipal indebtedness	\$13,398,661.73	\$8,918,197.64	\$7,415,854.05	\$3,477,595.46
<i>From sinking funds</i>	<i>143,000.00</i>	<i>—</i>	<i>2309,000.00</i>	<i>70,000.00</i>
<i>From revenue and other sources</i>	<i>2,420,328.58</i>	<i>2,148,935.72</i>	<i>1,206,854.05</i>	<i>1,107,595.46</i>
<i>Bonds refunded, current year</i>	<i>142,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,780,000.00</i>	<i>6,411,650.00</i>	<i>5,900,000.00</i>	<i>2,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>622,333.15</i>	<i>357,611.92</i>	<i>—</i>	<i>—</i>
Transfers	\$1,217,099.33	\$7,106.67	\$313,722.14	\$8,882.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,217,099.33</i>	<i>87,106.67</i>	<i>313,722.14</i>	<i>88,882.77</i>
Refunds	\$80,193.60	\$213,396.69	\$72,182.62	\$43,967.76
Agency, trust, and investment	\$1,832,206.87	\$1,281,171.13	\$1,634,742.33	\$711,236.18
<i>Taxes and licenses for State</i>	<i>762,653.13</i>	<i>700,920.00</i>	<i>473,287.81</i>	<i>303,672.40</i>
<i>Taxes for county</i>	<i>499,076.67</i>	<i>397,866.04</i>	<i>281,793.96</i>	<i>157,272.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>541,086.57</i>	<i>167,804.49</i>	<i>874,471.81</i>	<i>245,710.81</i>
<i>All other</i>	<i>29,390.50</i>	<i>14,580.60</i>	<i>5,188.75</i>	<i>4,580.00</i>

RECAPITULATION.

Maintenance and interest	\$13,865,996.11	\$11,451,749.11	\$8,129,186.60	\$5,281,657.86
Permanent debt (except from sinking funds)	2,420,328.58	2,148,935.72	1,206,854.05	1,107,595.46
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,063,766.91	1,208,553.47	1,027,501.58	286,421.60
Permanent debt from sinking funds	143,000.00	—	2309,000.00	70,000.00
Bonds refunded, current year	142,000.00	—	—	—
Temporary loans	10,402,333.15	6,769,261.92	5,900,000.00	2,300,000.00
Transfers (except to sinking funds) and refunds	1,297,292.93	300,503.36	385,904.76	132,850.53
Agency, trust, and investment	1,832,206.87	1,281,171.13	1,634,742.33	711,236.18
Total payments	\$31,457,924.55	\$23,160,174.71	\$18,593,189.32	\$9,889,761.63
Balance on hand, including funds	1,826,029.08	4,546,186.39	2,579,328.97	417,314.14
GRAND TOTAL	\$33,283,953.63	\$27,706,361.10	\$21,172,518.29	\$10,307,075.77

1 Includes \$184,000 serial loans paid from surplus of general sinking fund.

2 Includes \$100,000 serial loans paid from surplus of water sinking fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
REVENUE.	\$6,452,157.22	\$6,784,273.78	\$6,699,647.55	\$6,122,932.34
General	5,335,390.83	5,473,421.56	5,479,558.35	5,131,657.98
<i>Taxes</i>	<i>4,549,071.43</i>	<i>4,792,672.02</i>	<i>4,986,973.04</i>	<i>4,495,221.89</i>
Property, poll, and income	3,769,181.57	4,546,313.78	4,914,723.36	4,174,392.58
Corporation, bank, etc.	779,889.86	246,358.24	72,249.68	320,829.31
<i>Licenses and permits</i>	<i>117,144.26</i>	<i>129,289.00</i>	<i>95,862.00</i>	<i>108,920.35</i>
<i>Fines and forfeits</i>	<i>3,573.94</i>	<i>5,077.49</i>	<i>5,041.75</i>	<i>2,305.60</i>
<i>Grants and gifts</i>	<i>665,601.20</i>	<i>546,383.05</i>	<i>332,181.56</i>	<i>525,210.24</i>
For expenses	665,601.20	546,383.05	374,889.56	498,719.90
For outlays	—	—	17,292.00	26,490.34
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,116,766.39	1,310,852.22	1,220,089.20	991,274.36
<i>Special assessments</i>	<i>836.97</i>	<i>17,427.21</i>	<i>1,859.57</i>	<i>1,507.89</i>
To meet expenses	836.97	—	1,859.57	1,122.00
To meet outlays	—	17,427.21	—	385.89
<i>Privileges</i>	<i>122,085.88</i>	<i>144,600.01</i>	<i>156,867.48</i>	<i>180,639.17</i>
<i>Departmental</i>	<i>544,123.69</i>	<i>581,068.79</i>	<i>541,591.23</i>	<i>457,444.18</i>
General government	14,634.52	10,356.77	13,011.81	25,056.42
Protection of persons and property	3,246.70	1,966.01	1,095.92	3,418.65
Health and sanitation	51,147.41	33,182.46	21,731.24	10,727.28
Highways	1,532.38	245.72	1,141.00	2,335.15
Charities	401,937.51	437,969.42	465,823.06	361,541.39
Soldiers' benefits	14,683.75	12,146.99	10,844.60	12,808.87
Schools	50,032.54	46,736.78	23,626.25	27,858.32
Libraries	1,090.22	3,043.64	2,134.16	722.34
Recreation	1,761.64	20,766.31	633.69	3,270.46
Unclassified	4,057.02	14,654.69	1,549.50	9,705.30
<i>Public service enterprises</i>	<i>345,194.51</i>	<i>439,488.53</i>	<i>439,449.63</i>	<i>330,904.39</i>
Electric light	—	—	—	—
Water	338,684.20	439,488.53	439,449.63	330,895.09
All other	6,510.31	—	—	9.30
<i>Cemeteries</i>	<i>31,597.81</i>	<i>46,337.61</i>	<i>—</i>	<i>26,862.71</i>
<i>Interest</i>	<i>72,927.53</i>	<i>81,930.07</i>	<i>80,321.29</i>	<i>43,916.02</i>
On sinking funds	32,686.36	2,447.35	—	—
On trust and investment funds	15,494.59	5,059.65	1,554.58	4,803.31
All other	24,746.58	74,423.07	78,766.71	39,112.71
NON-REVENUE.	\$6,819,688.92	\$7,172,265.15	\$7,155,991.14	\$6,108,599.29
Offsets to outlays	33,907.25	11,725.81	29,348.36	47,433.71
<i>Departmental</i>	<i>33,907.25</i>	<i>5,358.87</i>	<i>29,348.36</i>	<i>47,433.71</i>
<i>Public service enterprises</i>	<i>—</i>	<i>6,366.94</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,803,168.67	6,023,175.33	6,428,628.45	5,336,982.50
<i>Loans, general purposes</i>	<i>1,319,600.00</i>	<i>1,496,000.00</i>	<i>867,000.00</i>	<i>1,433,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>25,000.00</i>	<i>75,000.00</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>247,518.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000,000.00</i>	<i>4,500,000.00</i>	<i>5,350,000.00</i>	<i>3,842,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>232,615.27</i>	<i>—</i>	<i>134,256.44</i>	<i>—</i>
<i>Premiums</i>	<i>3,435.00</i>	<i>2,175.33</i>	<i>2,372.01</i>	<i>4,982.60</i>
Transfers	73,291.49	158,326.78	12,774.78	30,581.43
<i>From sinking funds</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>73,291.49</i>	<i>128,326.78</i>	<i>12,774.78</i>	<i>30,581.43</i>
Refunds	23,760.68	17,802.44	64,097.18	106,883.36
Agency, trust, and investment	885,560.83	961,234.79	621,142.37	586,718.29
<i>Taxes and licenses for State</i>	<i>329,899.87</i>	<i>367,478.43</i>	<i>290,345.73</i>	<i>279,820.00</i>
<i>Taxes for county</i>	<i>171,025.54</i>	<i>214,116.05</i>	<i>173,029.60</i>	<i>166,846.35</i>
<i>Reimbursements for grade crossings</i>	<i>378,379.62</i>	<i>372,358.51</i>	<i>153,178.04</i>	<i>136,503.74</i>
<i>Sinking and other permanent funds</i>	<i>6,255.80</i>	<i>7,281.80</i>	<i>4,589.00</i>	<i>3,548.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$6,486,064.47	\$6,795,999.59	\$6,728,995.91	\$6,170,366.05
Premiums	3,435.00	2,175.33	2,372.01	4,982.50
Municipal indebtedness	5,799,733.67	6,021,000.00	6,426,256.44	5,332,000.00
Transfers and refunds	97,052.17	176,129.22	76,871.96	137,464.79
Agency, trust, and investment	885,560.83	961,234.79	621,142.37	586,718.29
Total receipts	\$13,271,846.14	\$13,956,538.93	\$13,855,638.69	\$12,231,531.63
Balance on hand, including funds	768,797.39	1,462,327.42	1,370,593.73	269,813.80
GRAND TOTAL	\$14,040,643.53	\$15,418,866.35	\$15,226,232.42	\$12,501,345.43

Graded According to Population of 1935 — Continued.

PAYMENTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
Maintenance	\$5,857,800.31	\$5,867,075.54	\$5,922,214.10	\$5,614,977.15
<i>Departmental</i>	<i>5,635,850.46</i>	<i>5,688,842.25</i>	<i>5,745,171.98</i>	<i>5,299,393.31</i>
General government	217,357.29	196,863.95	215,923.32	226,046.96
Protection of persons and property	792,450.59	921,786.05	842,173.73	735,181.21
Health and sanitation	449,226.05	436,984.51	503,002.42	325,187.38
Highways	275,946.92	318,060.72	352,994.70	391,213.24
Charities	1,857,768.33	1,592,695.04	1,541,526.82	1,805,227.44
Soldiers' benefits	124,611.17	77,411.73	102,391.06	208,425.51
Schools	1,476,527.75	1,551,021.68	1,632,190.57	1,232,316.05
Libraries	72,014.73	89,261.90	88,269.92	36,137.04
Recreation	59,637.58	156,041.16	118,135.01	24,830.06
Pensions	203,260.93	184,556.57	137,706.29	187,248.40
Unclassified	107,049.12	64,158.94	210,858.14	127,580.02
<i>Public service enterprises</i>	<i>170,739.45</i>	<i>198,380.81</i>	<i>174,191.74</i>	<i>278,726.42</i>
Electric light	—	—	—	—
Water	169,755.63	198,380.81	174,191.74	277,482.92
All other	983.82	—	—	1,243.50
<i>Cemeteries</i>	<i>46,101.20</i>	<i>77,004.55</i>	<i>—</i>	<i>33,715.22</i>
<i>Administration of trust funds</i>	<i>5,109.20</i>	<i>2,847.93</i>	<i>2,850.38</i>	<i>3,142.20</i>
Interest	307,958.93	239,449.22	319,310.95	193,412.04
<i>Loans, general purposes</i>	<i>258,613.93</i>	<i>224,011.72</i>	<i>194,112.66</i>	<i>179,289.54</i>
<i>Loans, public service enterprises</i>	<i>49,345.00</i>	<i>15,437.50</i>	<i>125,198.29</i>	<i>14,122.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	402,290.05	661,704.61	491,239.95	603,183.99
<i>Departmental</i>	<i>291,607.07</i>	<i>599,360.78</i>	<i>427,632.62</i>	<i>487,114.82</i>
General government	3,671.39	—	2,172.58	—
Protection of persons and property	4,523.35	—	39,357.83	—
Health and sanitation	26,764.50	191,007.96	169,898.00	44,496.27
Highways	210,763.91	150,709.78	180,334.90	332,051.18
Charities	27,513.12	—	807.80	67.50
Schools	447.10	182,848.88	15,502.44	76,674.70
Libraries	113.95	7,264.13	—	—
Recreation	15,770.53	62,299.89	17,864.71	33,825.17
Unclassified	2,039.22	5,230.14	1,594.26	—
<i>Public service enterprises</i>	<i>65,201.86</i>	<i>24,755.26</i>	<i>63,707.43</i>	<i>100,724.79</i>
Electric light	—	—	—	—
Water	37,972.46	24,755.26	63,707.43	100,724.79
All other	27,229.40	—	—	—
<i>Cemeteries</i>	<i>45,481.12</i>	<i>37,588.57</i>	<i>—</i>	<i>15,344.38</i>
Municipal indebtedness	5,753,018.43	5,671,124.62	6,594,889.21	4,988,724.15
<i>From sinking funds</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,354,601.87</i>	<i>1,316,124.62</i>	<i>975,302.81</i>	<i>925,654.65</i>
<i>Bonds refunded, current year</i>	<i>247,518.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,900,000.00</i>	<i>4,325,000.00</i>	<i>5,500,000.00</i>	<i>4,063,069.50</i>
<i>Warrants or orders, previous years</i>	<i>250,898.16</i>	<i>—</i>	<i>119,586.40</i>	<i>—</i>
Transfers	73,291.49	158,326.78	12,774.78	30,581.43
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>73,291.49</i>	<i>158,326.78</i>	<i>12,774.78</i>	<i>30,581.43</i>
Refunds	23,760.68	17,802.44	64,097.18	106,883.36
Agency, trust, and investment	892,075.19	913,471.28	620,736.37	587,553.05
<i>Taxes and licenses for State</i>	<i>329,899.87</i>	<i>367,478.43</i>	<i>290,345.73</i>	<i>279,820.00</i>
<i>Taxes for county</i>	<i>171,025.64</i>	<i>214,116.05</i>	<i>173,029.60</i>	<i>166,846.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>384,803.98</i>	<i>324,287.20</i>	<i>152,776.24</i>	<i>137,374.90</i>
<i>All other</i>	<i>6,345.80</i>	<i>7,589.60</i>	<i>4,584.80</i>	<i>3,511.80</i>

RECAPITULATION.

Maintenance and interest	\$6,165,759.24	\$6,106,524.76	\$6,241,525.05	\$5,808,389.19
Permanent debt (except from sinking funds)	¹ 1,354,601.87	1,316,124.62	975,302.81	925,654.65
Sinking fund requirements from revenue	—	—	—	—
Outlays	402,290.05	661,704.61	491,239.95	603,183.99
Permanent debt from sinking funds	—	30,000.00	—	—
Bonds refunded, current year	247,518.40	—	—	—
Temporary loans	4,150,898.16	4,325,000.00	5,619,586.40	4,063,069.50
Transfers (except to sinking funds) and refunds	97,052.17	176,129.22	76,871.96	137,464.79
Agency, trust, and investment	892,075.19	913,471.28	620,736.37	587,553.05
Total payments	\$13,310,195.68	\$13,528,954.49	\$14,025,262.54	\$12,125,315.17
<i>Balance on hand, including funds</i>	<i>730,448.45</i>	<i>1,889,911.86</i>	<i>1,200,969.88</i>	<i>376,030.26</i>
GRAND TOTAL	\$14,040,643.53	\$15,418,866.35	\$15,226,232.42	\$12,501,345.43

¹ Includes \$33,513.19 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
REVENUE.	\$5,022,113.99	\$5,895,131.62	\$6,239,106.18	\$4,294,338.62
General	4,377,280.17	4,622,902.19	5,120,317.48	3,346,845.64
<i>Taxes</i>	<i>3,819,126.33</i>	<i>4,261,790.42</i>	<i>4,801,980.25</i>	<i>2,895,504.31</i>
Property, poll, and income	3,353,813.70	4,136,137.92	4,757,726.82	2,773,183.98
Corporation, bank, etc.	465,312.63	115,652.50	44,253.43	122,320.33
<i>Licenses and permits</i>	<i>99,841.50</i>	<i>80,295.50</i>	<i>34,346.17</i>	<i>69,269.34</i>
<i>Fines and forfeits</i>	<i>2,780.03</i>	<i>1,207.71</i>	<i>1,438.49</i>	<i>2,465.22</i>
<i>Grants and gifts</i>	<i>455,452.31</i>	<i>289,678.56</i>	<i>282,529.97</i>	<i>379,606.77</i>
For expenses	366,098.49	289,678.56	259,855.47	379,606.77
For outlays	89,353.82	—	22,674.50	—
All other	80.00	—	22.60	—
Commercial	644,833.82	1,272,229.43	1,118,788.70	947,492.98
<i>Special assessments</i>	<i>312.99</i>	<i>48,052.95</i>	<i>110,588.95</i>	<i>12,786.12</i>
To meet expenses	302.64	703.40	8,596.24	1,863.95
To meet outlays	10.35	47,289.55	101,992.71	10,922.17
<i>Privileges</i>	<i>89,295.46</i>	<i>155,432.29</i>	<i>230,091.04</i>	<i>110,199.28</i>
<i>Departmental</i>	<i>263,598.28</i>	<i>530,387.13</i>	<i>336,441.15</i>	<i>508,070.38</i>
General government	8,375.20	14,126.16	19,097.52	11,439.70
Protection of persons and property	4,882.27	1,380.72	2,242.51	1,287.99
Health and sanitation	23,371.71	45,709.88	10,005.07	166,313.73
Highways	44.90	283.65	1,617.87	331.19
Charities	214,209.22	437,134.84	163,388.60	294,517.76
Soldiers' benefits	6,314.25	3,820.75	2,686.00	5,886.07
Schools	3,250.94	22,036.70	119,530.66	6,629.86
Libraries	724.85	2,927.32	9,528.52	1,492.97
Recreation	255.00	192.00	3,164.80	19,904.11
Unclassified	2,169.94	2,775.11	5,179.58	267.00
<i>Public service enterprises</i>	<i>251,923.55</i>	<i>418,201.58</i>	<i>338,427.34</i>	<i>262,241.66</i>
Electric light	—	—	—	—
Water	251,923.55	418,201.58	338,427.34	262,241.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,982.25</i>	<i>29,013.17</i>	<i>—</i>	<i>20,549.91</i>
<i>Interest</i>	<i>28,721.29</i>	<i>91,142.31</i>	<i>103,240.24</i>	<i>33,645.63</i>
On sinking funds	—	—	4,252.68	—
On trust and investment funds	196.51	27,711.21	43,772.92	5,841.00
All other	28,524.78	63,431.10	55,214.64	27,804.63
NON-REVENUE.	\$4,913,048.22	\$4,945,972.43	\$4,672,129.20	\$4,265,303.34
Offsets to outlays	15,138.81	21,791.11	38,509.75	29,100.91
<i>Departmental</i>	<i>15,138.81</i>	<i>21,791.11</i>	<i>38,509.75</i>	<i>22,787.76</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,313.15</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,278,678.74	4,271,558.52	3,558,429.97	3,685,659.20
<i>Loans, general purposes</i>	<i>548,000.00</i>	<i>872,757.91</i>	<i>1,164,000.00</i>	<i>857,000.00</i>
<i>Loans, public service enterprises</i>	<i>49,000.00</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>55,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>146,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,561,500.00</i>	<i>3,343,460.00</i>	<i>2,100,000.00</i>	<i>2,625,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>114,114.19</i>	<i>2,990.74</i>	<i>189,777.87</i>	<i>—</i>
<i>Premiums</i>	<i>6,064.55</i>	<i>2,349.87</i>	<i>4,652.60</i>	<i>2,659.20</i>
Transfers	2,173.48	2,388.10	61,592.78	30,950.30
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
All other	2,173.48	2,388.10	11,592.78	30,950.30
Refunds	17,007.61	19,589.20	24,663.89	41,409.25
Agency, trust, and investment	600,049.58	630,645.50	988,932.81	478,183.68
<i>Taxes and licenses for State</i>	<i>275,873.27</i>	<i>322,466.12</i>	<i>412,302.25</i>	<i>202,980.00</i>
<i>Taxes for county</i>	<i>160,463.07</i>	<i>115,786.19</i>	<i>245,404.02</i>	<i>138,834.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>163,160.64</i>	<i>185,789.99</i>	<i>322,051.94</i>	<i>130,031.17</i>
All other	852.60	6,603.20	9,174.60	6,337.60
RECAPITULATION.				
Revenue and offsets to outlays	\$5,037,252.80	\$5,916,922.73	\$6,277,615.93	\$4,323,439.53
Premiums	6,064.55	2,349.87	4,652.60	2,659.20
Municipal indebtedness	4,272,614.19	4,269,208.65	3,553,777.37	3,683,000.00
Transfers and refunds	19,181.09	21,977.30	86,256.67	72,359.55
Agency, trust, and investment	600,049.58	630,645.50	988,932.81	478,183.68
Total receipts	\$9,935,162.21	\$10,841,104.05	\$10,911,235.38	\$8,559,641.96
Balance on hand, including funds	1,222,220.53	606,200.80	786,207.72	681,385.21
GRAND TOTAL	\$11,157,382.74	\$11,447,304.85	\$11,697,443.10	\$9,241,027.17

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
Maintenance	\$4,829,500.70	\$4,625,602.45	\$5,114,354.28	\$3,923,682.02
<i>Departmental</i>	<i>4,593,377.41</i>	<i>4,417,168.67</i>	<i>4,913,577.93</i>	<i>3,767,794.16</i>
General government	160,655.33	197,969.12	216,435.38	176,982.40
Protection of persons and property	657,874.10	630,657.51	689,355.85	538,965.02
Health and sanitation	384,730.80	425,367.66	404,516.52	331,907.56
Highways	359,676.69	362,153.75	638,794.08	223,934.00
Charities	1,111,820.65	1,147,503.37	675,177.01	1,255,320.74
Soldiers' benefits	107,808.88	70,603.18	93,876.22	71,546.56
Schools	1,264,777.46	1,265,219.35	1,702,415.15	891,797.43
Libraries	66,970.05	67,033.51	99,090.50	47,926.10
Recreation	69,823.36	110,265.86	170,750.87	61,196.31
Pensions	112,984.02	71,288.61	157,074.18	106,142.86
Unclassified	296,256.07	69,106.75	66,092.17	62,075.18
<i>Public service enterprises</i>	<i>205,742.01</i>	<i>155,882.02</i>	<i>197,373.44</i>	<i>134,062.36</i>
Electric light	—	—	—	—
Water	205,742.01	155,882.02	197,373.44	134,062.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>28,658.56</i>	<i>43,846.52</i>	<i>387.91</i>	<i>20,202.29</i>
<i>Administration of trust funds</i>	<i>1,722.72</i>	<i>8,705.24</i>	<i>3,015.00</i>	<i>1,623.21</i>
Interest	129,740.51	260,390.05	284,123.52	77,486.07
<i>Loans, general purposes</i>	<i>117,738.01</i>	<i>171,520.15</i>	<i>258,856.23</i>	<i>50,925.19</i>
<i>Loans, public service enterprises</i>	<i>12,002.50</i>	<i>88,869.90</i>	<i>25,267.29</i>	<i>26,560.88</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	342,743.40	773,209.57	713,409.26	644,684.96
<i>Departmental</i>	<i>65,962.82</i>	<i>724,725.26</i>	<i>610,544.04</i>	<i>597,492.30</i>
General government	—	3,382.04	—	3,437.76
Protection of persons and property	16,902.08	123,248.64	6,864.25	1,127.00
Health and sanitation	11,060.00	84,748.74	173,970.42	265,618.25
Highways	33,384.15	419,102.32	141,410.61	279,002.28
Charities	3,270.59	1,607.56	—	3,620.24
Schools	655.95	26,588.53	220,420.48	3,447.97
Libraries	—	14,732.79	10,096.10	185.00
Recreation	162.05	51,904.58	54,044.17	35,190.25
Unclassified	528.00	412.06	3,738.01	5,863.55
<i>Public service enterprises</i>	<i>272,671.72</i>	<i>44,258.35</i>	<i>102,865.22</i>	<i>42,125.24</i>
Electric light	—	—	—	—
Water	272,671.72	44,258.35	102,865.22	42,125.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,108.86</i>	<i>4,225.96</i>	<i>—</i>	<i>5,067.42</i>
Municipal indebtedness	4,111,539.43	4,635,954.55	3,044,335.69	3,173,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>429,576.88</i>	<i>2,160,954.55</i>	<i>3,737,959.47</i>	<i>4,452,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>146,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,528,875.00</i>	<i>3,475,000.00</i>	<i>2,050,000.00</i>	<i>2,575,000.00</i>
<i>Warrants or orders, previous years</i>	<i>153,087.55</i>	<i>—</i>	<i>206,376.22</i>	<i>—</i>
Transfers	2,173.48	2,388.10	61,592.78	30,950.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>All other</i>	<i>2,173.48</i>	<i>2,388.10</i>	<i>58,592.78</i>	<i>30,950.30</i>
Refunds	17,007.61	19,589.20	24,663.89	41,409.25
Agency, trust, and investment	1,072,845.32	561,639.28	939,455.04	493,073.82
<i>Taxes and licenses for State</i>	<i>275,573.27</i>	<i>322,466.12</i>	<i>412,302.25</i>	<i>202,980.00</i>
<i>Taxes for county</i>	<i>160,463.07</i>	<i>115,786.19</i>	<i>245,404.02</i>	<i>138,834.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>635,959.98</i>	<i>116,895.37</i>	<i>272,494.37</i>	<i>144,948.91</i>
<i>All other</i>	<i>849.00</i>	<i>6,491.60</i>	<i>9,254.40</i>	<i>6,310.00</i>
RECAPITULATION.				
Maintenance and interest	\$4,959,241.21	\$4,885,992.50	\$5,398,477.80	\$4,001,168.09
Permanent debt (except from sinking funds)	429,576.88	2,160,954.55	3,737,959.47	4,452,200.00
Sinking fund requirements from revenue	—	—	3,000.00	—
Outlays	342,743.40	773,209.57	713,409.26	644,684.96
Permanent debt from sinking funds	—	—	50,000.00	—
Bonds refunded, current year	—	—	—	146,000.00
Temporary loans	3,681,962.55	3,475,000.00	2,256,376.22	2,575,000.00
Transfers (except to sinking funds) and refunds	19,181.09	21,977.30	83,256.67	72,359.55
Agency, trust, and investment	1,072,845.32	561,639.28	939,455.04	493,073.82
Total payments	\$10,505,550.45	\$10,878,773.20	\$10,181,934.46	\$8,384,486.42
Balance on hand, including funds	651,832.29	568,531.65	1,515,508.64	856,540.75
GRAND TOTAL	\$11,157,382.74	\$11,447,304.85	\$11,697,443.10	\$9,241,027.17

¹ Includes \$219.08 paid from balances of Federal grants for outlays.² Includes \$16,088.41 paid from balances of Federal grants for outlays.³ Includes \$54,450.21 paid from balances of Federal grants for outlays.⁴ Includes \$6,828.41 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
REVENUE.	\$4,131,604.27	\$4,034,405.80	\$4,373,655.95	\$3,155,326.83
General	3,384,842.15	3,243,657.11	2,700,429.69	2,466,863.41
<i>Taxes</i>	<i>3,039,745.36</i>	<i>2,692,968.81</i>	<i>2,394,381.86</i>	<i>2,105,463.32</i>
Property, poll, and income	2,995,081.05	2,620,553.74	2,082,736.75	2,046,625.57
Corporation, bank, etc.	44,664.31	72,414.57	311,645.11	58,837.75
<i>Licenses and permits</i>	<i>8,463.85</i>	<i>41,281.76</i>	<i>75,903.00</i>	<i>45,283.00</i>
<i>Fines and forfeits</i>	<i>2,846.00</i>	<i>1,500.35</i>	<i>2,660.72</i>	<i>1,726.69</i>
<i>Grants and gifts</i>	<i>332,125.56</i>	<i>507,486.93</i>	<i>227,484.11</i>	<i>314,390.40</i>
For expenses	237,025.56	221,736.93	227,484.11	314,390.40
For outlays	95,100.00	285,750.00	—	—
All other	1,661.38	419.76	—	—
Commercial	746,762.12	790,748.69	1,673,226.26	688,463.42
<i>Special assessments</i>	<i>35,332.61</i>	<i>51,206.33</i>	<i>630.48</i>	<i>2,003.48</i>
To meet expenses	14,003.31	8,169.88	630.48	2,003.48
To meet outlays	21,329.30	43,036.45	—	—
<i>Privileges</i>	<i>114,878.74</i>	<i>86,622.02</i>	<i>82,889.24</i>	<i>64,610.83</i>
<i>Departmental</i>	<i>258,726.35</i>	<i>131,194.49</i>	<i>174,356.74</i>	<i>406,118.43</i>
General government	7,894.37	5,917.27	6,592.92	8,521.84
Protection of persons and property	972.61	1,719.24	1,361.75	1,256.50
Health and sanitation	13,110.21	20,605.72	3,804.00	21,048.49
Highways	1,232.38	—	12,669.35	1,658.53
Charities	192,075.42	280,537.20	133,475.50	356,724.44
Soldiers' benefits	5,926.00	4,346.47	4,762.34	6,314.00
Schools	34,428.57	2,520.54	10,046.75	7,202.00
Libraries	2,145.67	2,440.99	—	1,413.32
Recreation	—	74.50	269.64	10.00
Unclassified	941.12	¹ 1,032.56	1,374.49	1,969.31
<i>Public service enterprises</i>	<i>223,275.52</i>	<i>234,619.09</i>	<i>1,366,248.62</i>	<i>170,184.20</i>
Electric light	—	—	² 1,168,534.90	—
Water	223,275.52	234,619.09	197,713.72	170,184.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>43,707.17</i>	<i>23,730.30</i>	—	78.75
<i>Interest</i>	<i>70,841.73</i>	<i>75,376.46</i>	<i>49,101.18</i>	<i>45,467.73</i>
On sinking funds	1,160.74	6,874.91	—	1,180.83
On trust and investment funds	3,739.44	22,535.51	33,237.79	14,744.48
All other	65,941.55	45,966.04	15,863.39	29,542.42
NON-REVENUE.	\$4,804,159.48	\$4,703,041.49	\$3,148,933.82	\$2,635,788.63
Offsets to outlays	38,426.18	23,347.91	4,432.09	50,799.71
<i>Departmental</i>	<i>31,231.84</i>	<i>23,347.91</i>	<i>4,432.09</i>	<i>47,373.17</i>
<i>Public service enterprises</i>	<i>7,194.24</i>	—	—	<i>3,426.54</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	4,309,617.39	4,212,938.66	2,709,059.17	2,250,850.40
<i>Loans, general purposes</i>	<i>1,214,000.00</i>	<i>1,501,000.00</i>	<i>50,000.00</i>	<i>499,375.00</i>
<i>Loans, public service enterprises</i>	<i>40,000.00</i>	<i>35,000.00</i>	—	<i>50,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,050,000.00</i>	<i>2,300,000.00</i>	<i>2,650,000.00</i>	<i>1,700,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,750.00</i>	<i>360,758.05</i>	—	—
<i>Premiums</i>	<i>2,867.39</i>	<i>16,180.61</i>	<i>59.17</i>	<i>1,475.40</i>
Transfers	6,832.19	35,965.86	4,205.75	10,346.82
<i>From sinking funds</i>	—	<i>30,000.00</i>	—	—
All other	6,832.19	5,965.86	4,205.75	10,346.82
Refunds	20,023.43	33,394.43	14,891.80	31,336.52
Agency, trust, and investment	429,260.29	397,394.63	425,345.01	292,455.18
<i>Taxes and licenses for State</i>	<i>214,710.00</i>	<i>185,520.00</i>	<i>217,543.65</i>	<i>139,230.00</i>
<i>Taxes for county</i>	<i>128,023.66</i>	<i>110,588.92</i>	<i>123,229.43</i>	<i>81,223.27</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>81,655.63</i>	<i>97,094.51</i>	<i>80,891.93</i>	<i>67,053.31</i>
All other	4,871.00	4,191.20	3,680.00	4,948.60
RECAPITULATION.				
Revenue and offsets to outlays	\$4,170,030.45	\$4,057,753.71	\$4,378,088.04	\$3,206,126.54
Premiums	2,867.39	16,180.61	59.17	1,475.40
Municipal indebtedness	4,306,750.00	4,196,758.05	2,700,000.00	2,249,375.00
Transfers and refunds	26,855.62	69,360.29	19,097.55	41,683.34
Agency, trust, and investment	429,260.29	397,394.63	425,345.01	292,455.18
Total receipts	\$8,935,763.75	\$8,737,447.29	\$7,522,589.77	\$5,791,115.46
Balance on hand, including funds	448,589.99	359,625.12	390,167.00	537,757.44
GRAND TOTAL	\$9,384,353.74	\$9,097,072.41	\$7,912,756.77	\$6,328,872.90

¹ Includes \$16.50 from administration of trust funds.² Includes \$340,813.89 from gas.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
Maintenance	\$3,518,372.68	\$3,366,277.17	\$3,939,421.20	\$3,005,447.93
<i>Departmental</i>	<i>3,392,533.92</i>	<i>3,238,779.87</i>	<i>2,933,323.82</i>	<i>2,885,216.64</i>
General government	152,417.59	105,248.44	154,531.13	103,459.15
Protection of persons and property	477,804.98	517,072.76	570,026.68	366,316.48
Health and sanitation	239,916.81	269,648.81	199,880.03	146,919.54
Highways	246,384.39	246,664.49	113,053.31	156,866.24
Charities	768,801.00	952,517.61	713,152.79	1,172,301.10
Soldiers' benefits	69,678.77	49,357.96	59,177.50	48,820.79
Schools	1,131,239.41	798,409.81	796,780.74	620,707.53
Libraries	39,999.99	51,507.86	38,067.00	37,763.03
Recreation	73,866.65	71,939.04	60,475.03	25,827.04
Pensions	51,246.34	78,452.58	106,668.82	64,056.84
Unclassified	141,177.99	97,961.01	121,510.79	132,178.80
<i>Public service enterprises</i>	<i>86,702.27</i>	<i>89,765.33</i>	<i>1,004,097.38</i>	<i>117,641.75</i>
Electric light	—	—	1875,029.90	—
Water	86,702.27	89,765.33	129,067.48	117,641.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>37,138.94</i>	<i>36,875.96</i>	<i>—</i>	<i>750.00</i>
<i>Administration of trust funds</i>	<i>1,997.55</i>	<i>856.01</i>	<i>2,000.00</i>	<i>1,839.64</i>
Interest	196,522.19	178,051.09	85,693.58	53,463.69
<i>Loans, general purposes</i>	<i>129,669.65</i>	<i>118,360.71</i>	<i>50,258.58</i>	<i>49,201.57</i>
<i>Loans, public service enterprises</i>	<i>66,825.04</i>	<i>59,690.38</i>	<i>35,435.00</i>	<i>4,262.12</i>
<i>Loans, cemeteries</i>	<i>127.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	615,987.52	419,541.68	345,713.23	418,872.78
<i>Departmental</i>	<i>543,842.73</i>	<i>378,035.21</i>	<i>149,489.49</i>	<i>360,069.07</i>
General government	778.10	—	—	—
Protection of persons and property	2,037.22	—	21,957.50	68,384.35
Health and sanitation	153,014.35	58,790.17	23,887.33	85,681.33
Highways	166,679.76	143,973.53	81,237.84	202,275.49
Charities	—	—	—	250.00
Schools	202,491.41	165,275.78	—	—
Libraries	—	—	—	—
Recreation	18,841.89	9,995.73	16,478.56	3,477.90
Unclassified	—	—	5,928.26	—
<i>Public service enterprises</i>	<i>61,983.96</i>	<i>41,506.47</i>	<i>196,223.74</i>	<i>58,803.71</i>
Electric light	—	—	2 177,599.23	—
Water	61,983.96	41,506.47	18,624.51	58,803.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,160.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,751,791.26	2,564,883.95	2,858,209.54	2,099,323.25
<i>From sinking funds</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>801,791.26</i>	<i>536,170.14</i>	<i>408,209.54</i>	<i>374,323.25</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,950,000.00</i>	<i>1,950,000.00</i>	<i>2,450,000.00</i>	<i>1,725,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>48,713.81</i>	<i>—</i>	<i>—</i>
Transfers	6,832.19	35,965.86	4,205.75	10,346.82
<i>To sinking funds from revenue</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,832.19</i>	<i>31,465.86</i>	<i>4,205.75</i>	<i>10,346.82</i>
Refunds	20,023.43	33,394.43	14,891.80	31,336.52
Agency, trust, and investment	428,329.20	386,671.42	428,687.39	303,173.69
<i>Taxes and licenses for State</i>	<i>214,710.00</i>	<i>185,500.00</i>	<i>217,543.65</i>	<i>139,230.00</i>
<i>Taxes for county</i>	<i>128,023.66</i>	<i>110,588.92</i>	<i>125,229.43</i>	<i>81,223.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>80,603.94</i>	<i>86,378.70</i>	<i>84,223.51</i>	<i>77,771.82</i>
<i>All other</i>	<i>4,991.60</i>	<i>4,203.80</i>	<i>3,690.80</i>	<i>4,948.60</i>
RECAPITULATION.				
Maintenance and interest	\$3,714,894.87	\$3,544,328.26	\$4,025,114.78	\$3,058,911.62
Permanent debt (except from sinking funds)	801,791.26	536,170.14	408,209.54	374,323.25
Sinking fund requirements from revenue	—	4,500.00	—	—
Outlays	615,987.52	419,541.68	345,713.23	418,872.78
Permanent debt from sinking funds	—	30,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,950,000.00	1,998,713.81	2,450,000.00	1,725,000.00
Transfers (except to sinking funds) and refunds	26,855.62	64,860.29	19,097.55	41,683.34
Agency, trust, and investment	428,329.20	386,671.42	428,687.39	303,173.69
Total payments	\$8,537,858.47	\$6,984,785.60	\$7,676,822.49	\$5,921,964.68
Balance on hand, including funds	846,495.27	2,112,286.81	235,934.28	406,908.22
GRAND TOTAL	\$9,384,353.74	\$9,097,072.41	\$7,912,756.77	\$6,328,872.90

1 Includes \$321,471.32 for gas.

2 Includes \$37,069.59 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
REVENUE.	\$3,056,522.38	\$3,640,163.56	\$2,713,202.46	\$2,744,353.41
General	2,513,928.52	2,997,286.75	2,180,659.14	2,203,936.94
<i>Taxes</i>	<i>2,151,067.51</i>	<i>2,767,878.10</i>	<i>1,938,380.62</i>	<i>2,012,571.66</i>
Property, poll, and income	2,012,337.10	2,599,466.19	1,773,119.75	1,937,909.58
Corporation, bank, etc.	138,730.41	168,411.91	165,260.87	74,662.08
<i>Licenses and permits</i>	<i>70,402.02</i>	<i>28,926.75</i>	<i>49,873.89</i>	<i>57,543.04</i>
<i>Fines and forfeits</i>	<i>5,009.49</i>	<i>2,712.30</i>	<i>2,290.01</i>	<i>3,542.25</i>
<i>Grants and gifts</i>	<i>287,449.60</i>	<i>193,083.52</i>	<i>190,114.62</i>	<i>130,269.99</i>
For expenses	211,038.42	193,083.52	190,114.62	130,269.99
For outlays	76,411.08	—	—	—
All other	—	4,686.08	—	10.00
Commercial	542,593.86	642,876.81	532,543.32	540,416.47
<i>Special assessments</i>	<i>27,817.45</i>	<i>2,773.39</i>	<i>479.35</i>	<i>7,910.66</i>
To meet expenses	27,817.45	—	9.40	7,910.66
To meet outlays	—	2,773.39	469.95	—
<i>Privileges</i>	<i>93,003.33</i>	<i>60,602.96</i>	<i>58,943.22</i>	<i>42,824.59</i>
<i>Departmental</i>	<i>215,891.60</i>	<i>325,086.95</i>	<i>253,834.51</i>	<i>262,698.40</i>
General government	9,936.00	11,034.12	5,123.98	3,339.16
Protection of persons and property	1,596.66	830.90	5,542.04	1,721.19
Health and sanitation	8,452.46	8,079.98	16,299.73	1,296.50
Highways	597.95	145.00	3,244.07	—
Charities	174,046.27	268,808.33	196,056.63	246,080.93
Soldiers' benefits	4,938.62	10,480.50	5,789.50	6,302.00
Schools	15,040.54	8,694.37	2,928.79	1,900.29
Libraries	—	1,190.12	845.87	263.49
Recreation	765.50	14,470.08	17,806.90	888.19
Unclassified	517.50	1,353.55	197.00	906.65
<i>Public service enterprises</i>	<i>184,398.45</i>	<i>198,831.66</i>	<i>178,125.03</i>	<i>163,311.69</i>
Electric light	—	—	—	—
Water	184,398.45	198,831.66	177,987.93	162,958.33
All other	—	—	137.10	353.26
<i>Cemeteries</i>	<i>—</i>	<i>18,373.65</i>	<i>4,890.78</i>	<i>—</i>
<i>Interest</i>	<i>21,483.13</i>	<i>37,308.20</i>	<i>36,270.43</i>	<i>63,671.33</i>
On sinking funds	—	2,741.67	—	15,072.89
On trust and investment funds	—	8,098.17	11,739.31	1,430.33
All other	21,483.13	26,468.36	24,531.12	47,168.11
NON-REVENUE.	\$2,156,182.85	\$3,151,529.21	\$2,031,068.27	\$3,588,773.53
Offsets to outlays	72,282.80	28,206.22	8,195.76	150.00
<i>Departmental</i>	<i>72,282.80</i>	<i>28,206.22</i>	<i>8,190.83</i>	<i>150.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4.93</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,688,906.67	2,695,486.70	1,649,340.47	2,954,080.84
<i>Loans, general purposes</i>	<i>486,000.00</i>	<i>265,225.00</i>	<i>160,000.00</i>	<i>285,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>360,075.39</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200,000.00</i>	<i>2,400,000.00</i>	<i>1,400,000.00</i>	<i>2,221,215.49</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>88,042.57</i>	<i>87,574.96</i>
<i>Premiums</i>	<i>2,906.67</i>	<i>261.70</i>	<i>1,297.90</i>	<i>217.00</i>
Transfers	4,947.40	9,765.79	3,190.80	8,151.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	4,947.40	9,765.79	3,190.80	8,151.95
Refunds	8,156.03	25,663.97	8,831.52	38,893.52
Agency, trust, and investment	381,889.95	392,406.53	361,509.72	587,497.22
<i>Taxes and licenses for State</i>	<i>166,982.05</i>	<i>188,155.94</i>	<i>152,219.07</i>	<i>124,907.90</i>
<i>Taxes for county</i>	<i>135,421.64</i>	<i>111,906.66</i>	<i>88,760.47</i>	<i>—</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>72,933.71</i>	<i>89,737.73</i>	<i>119,013.38</i>	<i>462,323.07</i>
All other	6,552.55	2,606.20	1,516.80	266.25
RECAPITULATION.				
Revenue and offsets to outlays	\$3,128,805.18	\$3,668,369.78	\$2,721,398.22	\$2,744,503.41
Premiums	2,906.67	261.70	1,297.90	217.00
Municipal indebtedness	1,686,000.00	2,695,225.00	1,648,042.57	2,953,863.84
Transfers and refunds	13,103.43	35,429.76	12,022.32	47,045.47
Agency, trust, and investment	381,889.95	392,406.53	361,509.72	587,497.22
Total receipts	\$5,212,705.23	\$6,791,692.77	\$4,744,270.73	\$6,333,126.94
Balance on hand, including funds	193,062.27	405,148.54	283,270.60	422,870.18
GRAND TOTAL	\$5,405,767.50	\$7,196,841.31	\$5,027,541.33	\$6,755,997.12

Graded According to Population of 1935 — Continued.

PAYMENTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
Maintenance	\$2,734,008.00	\$3,139,197.53	\$2,424,424.44	\$2,581,692.55
<i>Departmental</i>	<i>2,688,555.37</i>	<i>3,020,305.44</i>	<i>2,287,581.18</i>	<i>2,510,566.06</i>
General government	107,338.64	126,968.17	104,689.80	112,036.78
Protection of persons and property	291,909.31	486,744.99	322,126.00	438,950.81
Health and sanitation	146,058.11	161,424.04	164,958.73	150,417.60
Highways	189,235.92	133,829.83	189,921.36	125,190.87
Charities	966,964.66	902,609.27	722,381.20	769,004.60
Soldiers' benefits	75,576.02	68,248.69	60,940.00	47,228.42
Schools	772,716.62	817,023.63	524,834.45	640,915.10
Libraries	30,000.00	38,496.83	36,160.56	20,686.76
Recreation	20,130.98	79,409.03	64,844.33	45,123.18
Pensions	45,687.08	72,305.55	50,572.48	56,426.52
Unclassified	42,938.03	133,245.41	45,952.27	104,585.42
<i>Public service enterprises</i>	<i>44,904.73</i>	<i>93,299.24</i>	<i>114,286.05</i>	<i>69,976.49</i>
Electric light	—	—	—	—
Water	44,904.73	93,299.24	112,401.18	69,976.49
All other	—	—	1,884.87	—
<i>Cemeteries</i>	<i>—</i>	<i>24,387.85</i>	<i>20,167.47</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>547.90</i>	<i>1,205.00</i>	<i>2,589.74</i>	<i>1,150.00</i>
Interest	59,494.62	153,034.30	41,895.20	157,200.88
<i>Loans, general purposes</i>	<i>52,444.62</i>	<i>82,600.92</i>	<i>29,705.20</i>	<i>113,712.41</i>
<i>Loans, public service enterprises</i>	<i>7,050.00</i>	<i>70,433.38</i>	<i>12,190.00</i>	<i>43,488.47</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	319,716.35	243,740.89	159,300.68	26,308.44
<i>Departmental</i>	<i>279,303.01</i>	<i>171,774.55</i>	<i>139,872.65</i>	<i>24,707.94</i>
General government	2,207.07	—	—	—
Protection of persons and property	14,162.01	16,859.52	—	—
Health and sanitation	58,555.03	3,671.99	60,546.02	8,221.15
Highways	194,304.05	110,595.80	59,651.09	9,866.69
Charities	—	2,955.44	—	113.40
Schools	—	7,205.13	—	—
Libraries	—	—	—	—
Recreation	10,074.85	29,967.54	10,900.54	6,506.70
Unclassified	—	519.13	8,775.00	—
<i>Public service enterprises</i>	<i>40,413.34</i>	<i>71,966.34</i>	<i>10,430.51</i>	<i>1,600.50</i>
Electric light	—	—	—	—
Water	40,413.34	71,966.34	10,430.51	1,600.50
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>8,997.52</i>	<i>—</i>
Municipal indebtedness	1,392,802.13	2,368,789.19	1,815,040.42	2,679,931.53
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,327,802.13</i>	<i>418,789.19</i>	<i>234,000.00</i>	<i>368,403.90</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>360,075.39</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,065,000.00</i>	<i>1,950,000.00</i>	<i>1,500,000.00</i>	<i>1,914,186.05</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>81,040.42</i>	<i>37,266.19</i>
Transfers	4,947.40	9,765.79	3,190.80	8,151.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>4,503.00</i>
<i>All other</i>	<i>4,947.40</i>	<i>7,765.79</i>	<i>3,190.80</i>	<i>3,643.95</i>
Refunds	8,156.03	25,663.97	8,831.52	38,893.52
Agency, trust, and investment	386,955.23	377,053.90	361,163.78	607,682.49
<i>Taxes and licenses for State</i>	<i>166,982.05</i>	<i>188,155.94</i>	<i>152,219.07</i>	<i>124,907.90</i>
<i>Taxes for county</i>	<i>135,421.64</i>	<i>111,906.66</i>	<i>88,760.47</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>77,998.99</i>	<i>74,365.30</i>	<i>118,667.44</i>	<i>482,508.34</i>
<i>All other</i>	<i>6,552.55</i>	<i>2,626.00</i>	<i>1,516.80</i>	<i>266.25</i>
RECAPITULATION.				
Maintenance and interest	\$2,793,502.62	\$3,292,231.83	\$2,466,319.64	\$2,738,893.43
Permanent debt (except from sinking funds)	1,327,802.13	418,789.19	234,000.00	368,403.90
Sinking fund requirements from revenue	—	2,000.00	—	4,508.00
Outlays	319,716.35	243,740.89	159,300.68	26,308.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	360,075.39
Temporary loans	1,065,000.00	1,950,000.00	1,581,040.42	1,951,452.24
Transfers (except to sinking funds) and refunds	13,103.43	33,429.76	12,022.32	42,537.47
Agency, trust, and investment	386,955.23	377,053.90	361,163.78	607,682.49
Total payments	\$4,906,079.76	\$6,317,245.57	\$4,813,846.84	\$6,099,861.36
Balance on hand, including funds	499,687.74	879,695.74	213,694.49	656,135.76
GRAND TOTAL	\$5,405,767.50	\$7,196,841.31	\$5,027,541.33	\$6,755,997.12

¹ Includes \$9,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
REVENUE.	\$2,639,361.50	\$3,016,942.02	\$2,723,923.19	\$2,779,084.93
General	1,858,225.89	2,366,622.88	2,189,465.71	1,705,062.20
<i>Taxes</i>	<i>1,660,240.66</i>	<i>2,103,030.07</i>	<i>1,955,920.13</i>	<i>1,488,076.41</i>
Property, poll, and income	1,489,826.74	1,972,144.34	1,784,452.53	1,363,097.74
Corporation, bank, etc.	170,413.92	130,885.73	171,467.60	124,978.67
<i>Licenses and permits</i>	<i>27,733.75</i>	<i>43,792.30</i>	<i>44,251.80</i>	<i>47,438.50</i>
<i>Fines and forfeits</i>	<i>2,786.50</i>	<i>1,527.30</i>	<i>1,424.75</i>	<i>1,993.17</i>
<i>Grants and gifts</i>	<i>167,464.98</i>	<i>218,273.21</i>	<i>187,869.03</i>	<i>167,554.12</i>
For expenses	167,464.98	150,873.35	185,978.76	167,554.12
For outlays	—	67,399.86	1,890.27	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	781,135.61	650,319.14	534,457.48	1,074,022.73
<i>Special assessments</i>	<i>1,136.07</i>	<i>2,859.90</i>	<i>16,905.15</i>	<i>750.62</i>
To meet expenses	—	—	145.20	—
To meet outlays	1,136.07	2,859.90	16,759.95	750.62
<i>Privileges</i>	<i>45,528.72</i>	<i>64,084.55</i>	<i>75,613.95</i>	<i>58,712.11</i>
<i>Departmental</i>	<i>102,470.16</i>	<i>400,260.32</i>	<i>253,049.36</i>	<i>163,798.92</i>
General government	6,082.06	5,177.53	5,503.79	5,629.47
Protection of persons and property	649.24	2,865.19	4,134.66	1,452.89
Health and sanitation	1,478.77	15,404.16	22,219.90	26,484.51
Highways	—	29,922.36	586.33	—
Charities	88,697.77	310,468.79	183,943.57	111,217.93
Soldiers' benefits	3,310.50	4,451.40	1,222.00	2,025.00
Schools	1,669.49	29,992.29	10,770.39	17,752.49
Libraries	567.83	800.06	2,414.68	578.29
Recreation	—	—	16.50	101.95
Unclassified	14.50	1,178.54	2,237.54	3,556.39
<i>Public service enterprises</i>	<i>612,784.13</i>	<i>141,206.55</i>	<i>160,227.25</i>	<i>809,344.99</i>
Electric light	416,642.77	—	—	694,620.79
Water	196,141.36	141,206.55	160,103.75	114,724.20
All other	—	—	123.50	—
<i>Cemeteries</i>	<i>3,388.73</i>	<i>13,820.43</i>	<i>18,048.19</i>	<i>12,459.10</i>
<i>Interest</i>	<i>15,827.80</i>	<i>28,087.59</i>	<i>32,713.53</i>	<i>23,956.99</i>
On sinking funds	—	—	—	2,154.84
On trust and investment funds	1,448.57	11,982.19	8,210.28	1,788.12
All other	14,379.23	16,105.40	24,503.30	20,014.03
NON-REVENUE.	\$2,558,082.39	\$2,392,509.42	\$2,670,724.13	\$1,993,309.73
Offsets to outlays	19,135.73	22,613.23	30,405.51	17,442.44
<i>Departmental</i>	<i>19,135.73</i>	<i>22,613.23</i>	<i>26,069.61</i>	<i>15,393.59</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,335.90</i>	<i>2,048.85</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,271,318.40	2,061,822.16	2,326,028.33	1,604,823.44
<i>Loans, general purposes</i>	<i>410,840.00</i>	<i>200,000.00</i>	<i>564,000.00</i>	<i>304,000.00</i>
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>135,000.00</i>	<i>119,143.84</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>1,725,117.26</i>	<i>1,600,000.00</i>	<i>1,300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>478.40</i>	<i>1,704.90</i>	<i>2,884.49</i>	<i>823.44</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,551.67	10,236.45	5,114.83	43,388.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>All other</i>	<i>11,551.67</i>	<i>10,236.45</i>	<i>5,114.83</i>	<i>3,388.12</i>
Refunds	9,935.82	20,697.53	18,177.92	10,670.24
Agency, trust, and investment	246,140.77	277,140.05	290,997.54	316,985.49
<i>Taxes and licenses for State</i>	<i>113,100.00</i>	<i>136,340.00</i>	<i>146,540.00</i>	<i>99,473.54</i>
<i>Taxes for county</i>	<i>64,171.94</i>	<i>89,323.70</i>	<i>87,376.40</i>	<i>51,572.13</i>
<i>Reimbursements for grade crossings</i>	<i>65,950.61</i>	<i>48,323.95</i>	<i>54,195.94</i>	<i>163,569.22</i>
<i>Sinking and other permanent funds</i>	<i>2,918.22</i>	<i>3,152.40</i>	<i>2,885.20</i>	<i>2,370.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,658,497.23	\$3,039,555.25	\$2,754,328.70	\$2,796,527.37
Premiums	478.40	1,704.90	2,884.49	823.44
Municipal indebtedness	2,270,840.00	2,060,117.26	2,323,143.84	1,604,000.00
Transfers and refunds	21,487.49	30,933.98	23,292.75	54,058.36
Agency, trust, and investment	246,140.77	277,140.05	290,997.54	316,985.49
Total receipts	\$5,197,443.89	\$5,409,451.44	\$5,394,647.32	\$4,772,394.66
Balance on hand, including funds	382,798.85	353,868.30	401,789.50	282,270.26
GRAND TOTAL	\$5,580,242.74	\$5,763,319.74	\$5,796,436.82	\$5,054,664.92

Graded According to Population of 1935 — Continued.

PAYMENTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
Maintenance	\$2,568,739.58	\$2,525,174.34	\$2,279,347.54	\$2,383,913.55
<i>Departmental</i>	<i>2,053,050.18</i>	<i>2,432,136.21</i>	<i>2,132,948.88</i>	<i>1,936,823.76</i>
General government	103,972.85	102,510.05	125,193.09	86,844.21
Protection of persons and property	309,493.11	314,831.44	306,325.54	260,160.06
Health and sanitation	117,844.83	128,643.74	186,434.05	105,540.02
Highways	117,471.35	207,262.59	158,881.94	129,532.50
Charities	589,308.99	852,368.68	546,922.80	636,477.28
Soldiers' benefits	69,871.41	29,695.30	29,748.89	35,824.73
Schools	615,765.72	596,019.64	617,857.82	515,708.70
Libraries	18,403.80	36,550.68	41,182.89	23,135.84
Recreation	11,776.20	29,869.08	52,056.52	16,651.98
Pensions	37,537.45	56,444.00	62,162.10	59,471.84
Unclassified	61,604.47	67,941.01	56,182.74	67,476.60
<i>Public service enterprises</i>	<i>504,025.17</i>	<i>63,768.30</i>	<i>68,632.94</i>	<i>432,277.17</i>
Electric light	370,108.72	—	—	347,251.79
Water	133,916.45	63,768.30	68,632.94	85,025.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,106.32</i>	<i>28,132.17</i>	<i>25,750.05</i>	<i>13,698.58</i>
<i>Administration of trust funds</i>	<i>1,557.91</i>	<i>1,137.66</i>	<i>2,016.17</i>	<i>1,114.04</i>
Interest	44,443.23	71,104.69	117,927.37	56,420.64
<i>Loans, general purposes</i>	<i>33,020.73</i>	<i>58,392.69</i>	<i>104,917.23</i>	<i>39,635.64</i>
<i>Loans, public service enterprises</i>	<i>11,422.50</i>	<i>12,712.00</i>	<i>13,010.14</i>	<i>16,785.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	418,929.44	202,100.69	278,532.53	299,259.48
<i>Departmental</i>	<i>229,837.27</i>	<i>171,534.79</i>	<i>224,806.29</i>	<i>204,166.86</i>
General government	543.57	—	517.80	1,073.50
Protection of persons and property	18,871.43	—	—	—
Health and sanitation	22,397.42	20,045.97	90,409.01	4,095.37
Highways	158,456.40	144,980.49	97,310.24	109,254.85
Charities	4,052.39	—	934.16	—
Schools	—	3,051.74	32,700.33	200.00
Libraries	—	3,456.59	—	—
Recreation	25,516.06	—	2,934.75	—
Unclassified	—	—	—	89,533.14
<i>Public service enterprises</i>	<i>189,092.17</i>	<i>30,565.90</i>	<i>52,089.92</i>	<i>95,102.62</i>
Electric light	145,505.03	—	—	89,518.40
Water	43,587.14	30,565.90	52,089.92	5,584.22
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,636.32</i>	<i>—</i>
Municipal indebtedness	1,894,981.77	2,173,694.62	2,281,579.54	1,665,791.98
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>From revenue and other sources</i>	<i>344,981.77</i>	<i>414,900.00</i>	<i>562,435.70</i>	<i>325,791.98</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>135,000.00</i>	<i>119,143.84</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,550,000.00</i>	<i>1,623,794.62</i>	<i>1,600,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,551.67	10,236.45	5,114.83	43,388.12
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11,551.67</i>	<i>10,236.45</i>	<i>5,114.83</i>	<i>43,388.12</i>
Refunds	9,935.82	20,697.53	18,177.92	10,670.24
Agency, trust, and investment	247,716.91	262,404.31	301,430.89	286,695.51
<i>Taxes and licenses for State</i>	<i>113,100.00</i>	<i>136,340.00</i>	<i>146,540.00</i>	<i>99,473.54</i>
<i>Taxes for county</i>	<i>64,171.94</i>	<i>89,323.70</i>	<i>87,376.40</i>	<i>51,572.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>67,690.55</i>	<i>33,623.61</i>	<i>64,643.09</i>	<i>133,279.24</i>
<i>All other</i>	<i>2,754.42</i>	<i>3,117.00</i>	<i>2,871.40</i>	<i>2,370.60</i>
RECAPITULATION.				
Maintenance and interest	\$2,613,182.81	\$2,596,279.03	\$2,397,274.91	\$2,440,334.19
Permanent debt (except from sinking funds)	344,981.77	414,900.00	562,435.70	325,791.98
Sinking fund requirements from revenue	—	—	—	—
Outlays	418,929.44	202,100.69	278,532.53	299,259.48
Permanent debt from sinking funds	—	—	—	40,000.00
Bonds refunded, current year	—	135,000.00	119,143.84	—
Temporary loans	1,550,000.00	1,623,794.62	1,600,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	21,487.49	30,933.98	23,292.75	54,058.36
Agency, trust, and investment	247,716.91	262,404.31	301,430.89	286,695.51
Total payments	\$5,196,298.42	\$5,265,412.63	\$5,282,110.62	\$4,746,139.52
<i>Balance on hand, including funds</i>	<i>383,944.32</i>	<i>497,907.11</i>	<i>514,326.20</i>	<i>308,525.40</i>
GRAND TOTAL	\$5,580,242.74	\$5,763,319.74	\$5,796,436.82	\$5,054,664.92

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
REVENUE.	\$2,280,041.16	\$1,886,354.35	\$1,323,756.60	\$1,807,006.08
General	1,927,245.52	1,571,989.18	1,049,300.39	1,479,273.15
<i>Taxes</i>	<i>1,766,551.12</i>	<i>1,419,734.50</i>	<i>773,635.78</i>	<i>1,339,823.70</i>
Property, poll, and income	1,753,993.78	1,370,660.39	729,972.60	1,322,424.52
Corporation, bank, etc.	12,557.34	49,074.11	43,663.18	17,399.18
<i>Licenses and permits</i>	<i>50,964.38</i>	<i>14,780.33</i>	<i>26,439.17</i>	<i>3,013.52</i>
<i>Fines and forfeits</i>	<i>611.90</i>	<i>496.10</i>	<i>1,458.34</i>	<i>518.55</i>
<i>Grants and gifts</i>	<i>109,118.12</i>	<i>136,978.25</i>	<i>247,754.25</i>	<i>135,917.78</i>
For expenses	109,118.12	114,586.25	116,654.25	85,167.78
For outlays	—	22,392.00	131,100.00	50,750.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>12.85</i>	<i>—</i>
Commercial	352,795.64	314,365.17	274,456.21	327,732.93
<i>Special assessments</i>	<i>2,309.60</i>	<i>11,101.41</i>	<i>2,573.73</i>	<i>28,151.89</i>
To meet expenses	2,309.60	—	—	3,946.73
To meet outlays	—	11,101.41	2,573.73	24,205.16
<i>Privileges</i>	<i>33,945.82</i>	<i>45,228.51</i>	<i>45,644.46</i>	<i>58,261.05</i>
<i>Departmental</i>	<i>171,161.74</i>	<i>156,202.40</i>	<i>109,577.64</i>	<i>197,209.84</i>
General government	3,366.46	3,132.78	1,723.78	3,476.62
Protection of persons and property	465.60	388.58	336.17	351.71
Health and sanitation	2,177.50	5,412.05	4,771.73	6,017.95
Highways	—	249.60	240.08	18,427.75
Charities	156,597.47	111,832.35	56,081.10	52,058.46
Soldiers' benefits	5,810.75	1,447.75	3,360.25	1,630.00
Schools	1,862.64	16,737.28	41,124.51	2,524.60
Libraries	346.10	243.26	746.67	1,268.34
Recreation	—	263.82	—	8,624.50
Unclassified	535.22	16,494.93	1,193.35	12,829.91
<i>Public service enterprises</i>	<i>116,102.64</i>	<i>70,248.99</i>	<i>77,146.48</i>	<i>102,375.32</i>
Electric light	—	—	—	—
Water	116,102.64	70,248.99	77,146.48	102,375.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>12,599.17</i>	<i>7,947.32</i>	<i>16,451.15</i>
<i>Interest</i>	<i>29,275.84</i>	<i>18,984.69</i>	<i>31,566.58</i>	<i>25,283.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	50.18	4,882.30	20,319.76	1,748.27
All other	29,225.66	14,102.39	11,246.82	23,535.41
NON-REVENUE.	\$2,983,549.30	\$1,856,173.23	\$839,797.49	\$1,518,233.23
Offsets to outlays	3,843.64	21,049.85	10,505.34	9,158.54
<i>Departmental</i>	<i>3,843.64</i>	<i>21,047.38</i>	<i>10,505.34</i>	<i>9,158.54</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2.47</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,849,823.13	1,613,558.10	517,010.00	1,260,700.00
<i>Loans, general purposes</i>	<i>463,000.00</i>	<i>312,000.00</i>	<i>30,000.00</i>	<i>160,700.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>436,823.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,950,000.00</i>	<i>1,300,000.00</i>	<i>487,000.00</i>	<i>1,100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,558.10</i>	<i>10.00</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	650.12	5,190.14	8,301.50	7,677.98
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>650.12</i>	<i>5,190.14</i>	<i>8,301.50</i>	<i>7,677.98</i>
Refunds	12,982.59	7,605.61	3,578.81	15,545.01
Agency, trust, and investment	116,249.82	208,769.53	300,401.84	225,151.70
<i>Taxes and licenses for State</i>	<i>106,760.00</i>	<i>104,550.00</i>	<i>70,676.33</i>	<i>98,260.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>60,991.83</i>	<i>76,181.06</i>	<i>58,588.82</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,489.82</i>	<i>41,650.90</i>	<i>151,951.45</i>	<i>65,147.48</i>
<i>All other</i>	<i>—</i>	<i>1,576.80</i>	<i>2,593.00</i>	<i>3,155.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,283,884.80	\$1,907,404.20	\$1,334,261.94	\$1,816,164.62
Premiums	—	1,558.10	10.00	—
Municipal indebtedness	2,849,823.13	1,612,000.00	517,000.00	1,260,700.00
Transfers and refunds	13,632.71	12,795.75	11,880.31	23,222.99
Agency, trust, and investment	116,249.82	208,769.53	300,401.84	225,151.70
Total receipts	\$5,263,590.46	\$3,742,527.58	\$2,163,554.09	\$3,325,239.31
<i>Balance on hand, including funds</i>	<i>39,646.36</i>	<i>135,900.58</i>	<i>110,125.07</i>	<i>139,246.37</i>
GRAND TOTAL	\$5,303,236.82	\$3,878,428.16	\$2,273,679.16	\$3,464,485.68

¹ Includes \$11 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
Maintenance	\$2,007,531.35	\$1,672,805.03	\$1,134,159.45	\$1,384,101.88
<i>Departmental</i>	<i>1,956,678.71</i>	<i>1,605,709.21</i>	<i>1,076,684.11</i>	<i>1,319,995.16</i>
General government	86,923.15	68,204.53	52,313.68	82,977.16
Protection of persons and property	246,969.39	259,129.37	153,794.82	198,038.22
Health and sanitation	96,755.76	104,843.18	42,943.21	93,496.57
Highways	129,602.07	163,756.19	113,172.34	118,189.78
Charities	594,380.80	380,612.31	246,803.30	208,761.42
Soldiers' benefits	42,161.34	11,500.37	38,616.23	46,774.71
Schools	616,321.51	494,669.46	353,936.32	403,485.01
Libraries	9,659.34	36,615.29	39,848.14	21,356.97
Recreation	23,413.54	14,301.19	5,504.67	71,993.75
Pensions	22,816.44	33,682.81	23,376.66	40,447.83
Unclassified	87,675.37	38,394.51	6,374.74	34,473.74
<i>Public service enterprises</i>	<i>50,277.00</i>	<i>50,403.27</i>	<i>43,188.43</i>	<i>39,636.77</i>
Electric light	—	—	—	—
Water	50,277.00	50,403.27	42,715.83	39,636.77
All other	—	—	472.60	—
<i>Cemeteries</i>	<i>—</i>	<i>16,482.17</i>	<i>13,465.49</i>	<i>24,111.72</i>
<i>Administration of trust funds</i>	<i>575.64</i>	<i>210.38</i>	<i>821.42</i>	<i>358.23</i>
Interest	111,171.79	29,065.53	3,717.15	69,485.26
<i>Loans, general purposes</i>	<i>72,921.68</i>	<i>26,900.53</i>	<i>3,717.15</i>	<i>45,012.25</i>
<i>Loans, public service enterprises</i>	<i>38,250.11</i>	<i>2,165.00</i>	—	<i>24,473.01</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	212,124.92	225,016.44	112,643.01	160,472.96
<i>Departmental</i>	<i>195,188.92</i>	<i>204,008.61</i>	<i>109,106.40</i>	<i>114,872.16</i>
General government	1,156.92	657.50	—	4,325.73
Protection of persons and property	10,140.91	23,046.57	197.00	2,419.05
Health and sanitation	9,533.00	66,159.57	21,995.40	53,424.77
Highways	170,248.09	110,951.13	78,323.71	26,719.85
Charities	—	—	—	—
Schools	—	673.61	8,590.29	—
Libraries	—	—	—	—
Recreation	4,110.00	2,520.23	—	27,982.76
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>16,936.00</i>	<i>17,610.18</i>	<i>3,536.61</i>	<i>19,028.85</i>
Electric light	—	—	—	—
Water	16,936.00	17,610.18	3,536.61	19,028.85
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>3,397.65</i>	—	<i>26,571.95</i>
Municipal indebtedness	2,726,280.18	1,523,903.66	507,676.07	1,234,331.40
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>489,457.05</i>	<i>223,903.66</i>	<i>57,676.07</i>	<i>184,331.40</i>
<i>Bonds refunded, current year</i>	<i>436,823.13</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>1,300,000.00</i>	<i>450,000.00</i>	<i>1,050,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	650.12	5,190.14	8,301.50	7,677.98
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>650.12</i>	<i>5,190.14</i>	<i>8,301.50</i>	<i>7,677.98</i>
Refunds	12,982.59	7,605.61	3,578.81	15,545.01
Agency, trust, and investment	116,317.71	211,079.11	303,456.66	229,068.25
<i>Taxes and licenses for State</i>	<i>106,760.00</i>	<i>104,550.00</i>	<i>70,676.33</i>	<i>98,260.00</i>
<i>Taxes for county</i>	—	<i>60,991.83</i>	<i>75,181.06</i>	<i>58,588.82</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,557.71</i>	<i>43,896.68</i>	<i>155,008.07</i>	<i>69,061.63</i>
<i>All other</i>	—	<i>1,640.60</i>	<i>2,591.20</i>	<i>3,157.80</i>
RECAPITULATION.				
Maintenance and interest	\$2,118,703.14	\$1,701,870.56	\$1,137,876.60	\$1,453,587.14
Permanent debt (except from sinking funds)	489,457.05	223,903.66	57,676.07	184,331.40
Sinking fund requirements from revenue	—	—	—	—
Outlays	212,124.92	225,016.44	112,643.01	160,472.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	436,823.13	—	—	—
Temporary loans	1,800,000.00	1,300,000.00	450,000.00	1,050,000.00
Transfers (except to sinking funds) and refunds	13,632.71	12,795.75	11,880.31	23,222.99
Agency, trust, and investment	116,317.71	211,079.11	303,456.66	229,068.25
Total payments	\$5,187,058.66	\$3,674,665.52	\$2,073,532.65	\$3,100,682.74
<i>Balance on hand, including funds</i>	<i>116,178.16</i>	<i>203,762.64</i>	<i>200,146.51</i>	<i>363,802.94</i>
GRAND TOTAL	\$5,303,236.82	\$3,878,428.16	\$2,273,679.16	\$3,464,485.68

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
REVENUE.	\$1,921,484.14	\$1,217,824.86	\$1,891,088.93	\$1,324,690.50
General	1,552,062.64	966,389.03	1,160,031.84	1,059,766.91
<i>Taxes</i>	<i>1,233,380.54</i>	<i>815,555.25</i>	<i>1,061,028.01</i>	<i>924,370.63</i>
Property, poll. and income	1,195,877.82	703,655.51	911,348.57	847,442.30
Corporation, bank, etc.	37,502.72	111,879.74	149,679.44	76,928.33
<i>Licenses and permits</i>	<i>33,459.25</i>	<i>54,266.16</i>	<i>20,743.50</i>	<i>22,664.00</i>
<i>Fines and forfeits</i>	<i>704.65</i>	<i>490.50</i>	<i>210.95</i>	<i>1,047.15</i>
<i>Grants and gifts</i>	<i>284,518.20</i>	<i>116,097.12</i>	<i>78,049.38</i>	<i>111,685.13</i>
For expenses	127,018.20	116,097.12	78,049.38	111,685.13
For outlays	157,500.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	369,421.50	251,435.83	731,057.09	264,923.59
<i>Special assessments</i>	<i>10,614.45</i>	<i>810.00</i>	<i>1,604.86</i>	<i>8,393.82</i>
To meet expenses	10,514.45	810.00	1,604.86	—
To meet outlays	—	—	—	8,393.82
<i>Privileges</i>	<i>33,469.10</i>	<i>36,842.81</i>	<i>35,355.66</i>	<i>35,927.41</i>
<i>Departmental</i>	<i>124,932.77</i>	<i>110,644.99</i>	<i>217,287.35</i>	<i>112,236.56</i>
General government	3,809.93	1,577.23	6,075.48	6,059.31
Protection of persons and property	3,683.18	365.32	659.10	400.47
Health and sanitation	11,789.62	1,379.83	28,765.23	5,725.00
Highways	2,578.61	162.02	4,061.40	172.53
Charities	94,427.06	93,664.16	161,143.45	90,325.42
Soldiers' benefits	4,170.45	1,296.20	1,597.50	2,194.00
Schools	589.24	11,624.55	1,049.66	5,751.97
Libraries	—	467.82	—	991.07
Recreation	3,694.85	68.50	13,582.42	244.37
Unclassified	189.83	39.36	353.11	372.42
<i>Public service enterprises</i>	<i>179,397.80</i>	<i>85,426.79</i>	<i>463,808.15</i>	<i>93,773.68</i>
Electric light	—	—	321,012.31	—
Water	179,397.80	84,470.49	132,646.90	93,773.68
All other	—	956.30	148.95	—
<i>Cemeteries</i>	<i>568.62</i>	<i>8,045.26</i>	<i>4,899.49</i>	<i>8,502.35</i>
<i>Interest</i>	<i>20,538.76</i>	<i>8,765.98</i>	<i>18,101.53</i>	<i>6,089.77</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,296.18	283.41	2,732.70	710.64
All other	17,242.58	8,482.57	15,368.88	5,379.13
NON-REVENUE.	\$2,012,310.01	\$874,351.92	\$1,684,210.07	\$1,276,420.44
Offsets to outlays	11,044.29	26,004.45	20,724.33	2,813.44
<i>Departmental</i>	<i>9,328.48</i>	<i>26,004.45</i>	<i>20,724.33</i>	<i>2,813.44</i>
<i>Public service enterprises</i>	<i>1,715.81</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,756,870.45	695,330.50	1,509,529.28	1,104,726.45
<i>Loans, general purposes</i>	<i>765,000.00</i>	<i>120,000.00</i>	<i>276,900.00</i>	<i>110,000.00</i>
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>950,000.00</i>	<i>575,000.00</i>	<i>1,225,000.00</i>	<i>949,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>6,787.13</i>	<i>45,351.45</i>
<i>Premiums</i>	<i>1,870.45</i>	<i>330.50</i>	<i>842.15</i>	<i>375.00</i>
Transfers	16,966.74	2,600.00	2,923.65	4,451.26
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16,966.74</i>	<i>2,600.00</i>	<i>2,923.65</i>	<i>4,451.26</i>
Refunds	25,446.69	3,879.82	3,073.93	3,643.97
Agency, trust, and investment	201,981.84	146,537.15	147,958.88	160,785.32
<i>Taxes and licenses for State</i>	<i>98,609.48</i>	<i>61,540.00</i>	<i>64,940.00</i>	<i>67,160.00</i>
<i>Taxes for county</i>	<i>57,520.75</i>	<i>49,972.10</i>	<i>37,854.35</i>	<i>43,993.59</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,283.01</i>	<i>32,925.85</i>	<i>44,127.13</i>	<i>46,543.23</i>
<i>All other</i>	<i>2,568.60</i>	<i>2,099.20</i>	<i>1,007.40</i>	<i>3,088.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,932,528.43	\$1,243,829.31	\$1,911,813.26	\$1,327,503.94
Premiums	1,870.45	330.50	842.15	375.00
Municipal indebtedness	1,755,000.00	695,000.00	1,508,687.13	1,104,351.45
Transfers and refunds	42,413.43	6,479.82	5,997.58	8,095.23
Agency, trust, and investment	201,981.84	146,537.15	147,958.88	160,785.32
Total receipts	\$3,933,794.15	\$2,092,176.78	\$3,575,299.00	\$2,601,110.94
<i>Balance on hand, including funds</i>	<i>136,707.87</i>	<i>37,486.45</i>	<i>83,474.94</i>	<i>91,740.04</i>
GRAND TOTAL	\$4,070,502.02	\$2,129,663.23	\$3,658,773.94	\$2,692,850.98

Graded According to Population of 1935 — Continued.

PAYMENTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
Maintenance	\$1,474,857.30	\$1,121,146.80	\$1,803,088.56	\$1,207,362.77
<i>Departmental</i>	<i>1,407,093.87</i>	<i>1,084,780.30</i>	<i>1,487,016.82</i>	<i>1,147,890.12</i>
General government	88,956.38	50,442.49	67,096.31	48,909.88
Protection of persons and property	205,561.16	119,927.63	193,744.52	138,332.14
Health and sanitation	93,992.42	52,199.17	92,514.28	75,977.83
Highways	136,771.31	146,136.37	87,002.23	151,251.27
Charities	356,183.89	340,614.93	573,755.60	349,540.67
Soldiers' benefits	43,512.42	27,631.62	27,525.57	16,178.32
Schools	376,578.46	283,445.82	360,403.06	304,752.70
Libraries	5,500.00	19,828.02	5,260.48	14,857.77
Recreation	25,805.60	2,911.31	27,436.82	5,695.20
Pensions	43,906.79	21,667.77	31,206.42	18,299.32
Unclassified	30,325.44	19,975.17	21,071.53	24,095.02
<i>Public service enterprises</i>	<i>64,080.48</i>	<i>26,714.33</i>	<i>304,462.20</i>	<i>44,611.58</i>
Electric light	—	—	219,141.46	—
Water	64,030.48	25,360.07	83,820.54	44,611.58
All other	—	1,354.26	1,500.20	—
Cemeteries	3,219.40	9,277.42	10,835.84	14,495.48
Administration of trust funds	513.65	374.75	773.70	365.59
Interest	68,573.75	19,965.55	37,103.84	51,228.63
<i>Loans, general purposes</i>	<i>38,190.47</i>	<i>17,575.60</i>	<i>32,248.84</i>	<i>32,134.88</i>
<i>Loans, public service enterprises</i>	<i>30,383.28</i>	<i>2,389.95</i>	<i>4,855.00</i>	<i>19,093.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	196,221.05	114,884.63	222,627.11	83,543.46
<i>Departmental</i>	<i>142,494.91</i>	<i>110,227.90</i>	<i>200,013.08</i>	<i>79,653.06</i>
General government	137.13	76.70	—	—
Protection of persons and property	—	5,858.89	450.00	9,235.71
Health and sanitation	31,324.82	15,767.20	48,872.56	31,654.93
Highways	42,446.27	49,992.80	129,690.35	34,002.61
Charities	—	—	730.90	—
Schools	65,130.86	8,464.04	5,503.75	3,672.79
Libraries	—	303.80	—	—
Recreation	3,455.83	5,688.30	14,765.52	1,087.02
Unclassified	—	24,076.17	—	—
<i>Public service enterprises</i>	<i>51,127.04</i>	<i>4,621.69</i>	<i>22,614.03</i>	<i>2,625.32</i>
Electric light	—	—	18,700.28	—
Water	51,127.04	4,621.69	3,913.75	2,625.32
All other	—	—	—	—
Cemeteries	2,599.10	35.04	—	1,265.08
Municipal indebtedness	1,278,958.93	662,064.80	1,384,943.87	1,089,349.37
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>328,958.93</i>	<i>137,064.80</i>	<i>214,896.51</i>	<i>166,376.16</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>950,000.00</i>	<i>525,000.00</i>	<i>1,160,000.00</i>	<i>900,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>20,047.36</i>	<i>22,973.21</i>
Transfers	16,966.74	2,600.00	2,923.65	4,451.26
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16,966.74</i>	<i>2,600.00</i>	<i>2,923.65</i>	<i>4,451.26</i>
Refunds	25,446.69	3,879.82	3,073.93	3,643.97
Agency, trust, and investment	202,802.72	144,897.51	147,586.22	156,542.07
<i>Taxes and licenses for State</i>	<i>98,609.48</i>	<i>61,540.00</i>	<i>64,940.00</i>	<i>67,150.00</i>
<i>Taxes for county</i>	<i>57,520.75</i>	<i>49,972.10</i>	<i>37,884.35</i>	<i>43,993.69</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>44,105.69</i>	<i>31,286.21</i>	<i>43,773.67</i>	<i>42,324.38</i>
<i>All other</i>	<i>2,566.80</i>	<i>2,099.20</i>	<i>988.20</i>	<i>3,074.10</i>
RECAPITULATION.				
Maintenance and interest	\$1,543,431.05	\$1,141,112.35	\$1,840,192.40	\$1,258,591.40
Permanent debt (except from sinking funds)	328,958.93	137,064.80	214,896.51	166,376.16
Sinking fund requirements from revenue	—	—	—	—
Outlays	196,221.05	114,884.63	222,627.11	83,543.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	950,000.00	525,000.00	1,170,047.36	922,973.21
Transfers (except to sinking funds) and refunds	42,413.43	6,479.82	5,997.58	8,095.23
Agency, trust, and investment	202,802.72	144,897.51	147,586.22	156,542.07
Total payments	\$3,263,827.18	\$2,069,439.11	\$3,601,347.18	\$2,596,121.53
Balance on hand, including funds	806,674.84	60,224.12	57,426.76	96,729.45
GRAND TOTAL	\$4,070,502.02	\$2,129,663.23	\$3,658,773.94	\$2,692,850.98

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
REVENUE.	\$1,339,243.42	\$972,674.43	\$1,256,287.80	\$1,567,275.92
General	1,036,201.03	765,745.92	998,133.45	962,358.79
Taxes	877,449.21	685,983.17	897,909.58	809,962.14
Property, poll, and income	790,438.60	637,300.51	849,453.41	755,957.85
Corporation, bank, etc.	87,010.61	48,682.66	48,456.17	54,004.29
Licenses and permits	12,622.75	16,808.00	25,953.59	20,650.05
Fines and forfeits	240.17	1,527.09	425.90	592.60
Grants and gifts	145,888.90	61,418.38	73,844.38	131,154.10
For expenses	113,388.90	61,418.38	73,844.38	97,104.10
For outlays	32,500.00	—	—	34,050.00
All other	—	9.28	—	—
Commercial	303,042.39	206,928.51	258,154.35	604,917.13
Special assessments	7,728.80	6,524.65	—	240.00
To meet expenses	—	6,387.50	—	—
To meet outlays	7,728.80	137.15	—	240.00
Privileges	41,438.31	29,378.24	33,750.91	35,172.86
Departmental	109,401.99	77,945.91	110,595.61	85,257.60
General government	3,402.36	2,540.11	8,103.66	3,649.86
Protection of persons and property	346.00	2,083.53	172.26	614.95
Health and sanitation	2,220.64	5,164.52	27,455.84	2,808.66
Highways	11.80	1,081.99	30.25	1,221.45
Charities	94,927.82	52,112.69	64,733.31	39,755.45
Soldiers' benefits	2,576.07	1,222.00	1,702.50	633.10
Schools	3,391.24	5,631.37	6,867.79	35,375.63
Libraries	589.18	—	251.44	—
Recreation	75.00	8,042.15	—	140.00
Unclassified	1,861.88	67.55	1,278.56	1,058.50
Public service enterprises	111,938.94	85,885.00	79,456.39	477,657.04
Electric light	—	—	—	1,386,897.65
Water	111,938.94	83,885.00	79,456.39	90,759.39
All other	—	—	—	—
Cemeteries	—	4,517.29	7,950.57	7.54
Interest	32,534.35	4,677.42	26,400.87	6,582.09
On sinking funds	—	—	—	—
On trust and investment funds	25,396.06	6.26	4,257.01	75.45
All other	7,138.29	4,671.16	22,143.86	6,506.64
NON-REVENUE.	\$963,329.63	\$617,637.54	\$1,153,570.67	\$794,674.39
Offsets to outlays	18,503.92	17,778.43	29,866.38	3,054.95
Departmental	18,503.92	14,860.47	29,866.38	3,054.95
Public service enterprises	—	2,917.96	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	703,316.95	450,396.00	992,375.00	663,275.61
Loans, general purposes	136,500.00	200,000.00	142,000.00	182,000.00
Loans, public service enterprises	—	—	—	30,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	565,000.00	250,000.00	850,000.00	450,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1,816.95	396.00	375.00	1,275.61
Transfers	10,335.00	757.61	774.89	402.45
From sinking funds	2,800.00	—	—	—
All other	2,335.00	757.61	774.89	402.45
Refunds	1,775.07	8,877.18	5,721.08	3,652.64
Agency, trust, and investment	229,398.69	139,828.32	124,833.32	124,288.74
Taxes and licenses for State	69,880.00	62,075.01	56,610.00	54,400.00
Taxes for county	36,232.73	40,652.31	33,754.46	30,879.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	120,139.76	35,166.40	33,239.26	36,950.96
All other	3,146.20	1,944.60	1,229.60	2,058.05
RECAPITULATION.				
Revenue and offsets to outlays	\$1,357,747.34	\$990,452.86	\$1,286,154.18	\$1,570,330.87
Premiums	1,816.95	396.00	375.00	1,275.61
Municipal indebtedness	701,500.00	450,000.00	992,000.00	662,000.00
Transfers and refunds	12,110.07	9,634.79	6,495.97	4,055.09
Agency, trust, and investment	229,398.69	139,828.32	124,833.32	124,288.74
Total receipts	\$2,302,573.05	\$1,590,311.97	\$2,409,858.47	\$2,361,950.31
Balance on hand, including funds	107,813.55	86,445.49	61,934.76	85,994.44
GRAND TOTAL	\$2,410,386.60	\$1,676,757.46	\$2,471,793.23	\$2,447,944.75

¹ Includes gas, amount not specified.² From investment fund.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
Maintenance	\$1,164,845.60	\$861,180.20	\$867,296.00	\$1,327,670.05
<i>Departmental</i>	<i>1,130,520.00</i>	<i>804,358.87</i>	<i>826,888.04</i>	<i>962,663.21</i>
General government	71,795.35	42,118.31	62,982.48	42,041.93
Protection of persons and property	177,154.15	97,921.85	98,792.97	120,224.21
Health and sanitation	43,470.36	66,035.74	46,692.29	44,972.20
Highways	54,224.43	87,916.01	39,668.28	98,333.36
Charities	351,089.53	190,187.41	210,673.53	217,561.69
Soldiers' benefits	30,341.71	17,149.52	21,675.73	7,738.62
Schools	324,229.72	225,759.65	255,455.88	366,733.42
Libraries	23,849.69	11,600.00	20,279.37	21,500.00
Recreation	17,191.89	25,491.16	14,261.13	10,868.02
Pensions	23,029.75	17,544.83	20,932.90	20,435.49
Unclassified	14,143.42	22,534.39	35,473.48	12,254.27
<i>Public service enterprises</i>	<i>33,871.24</i>	<i>47,309.78</i>	<i>28,476.14</i>	<i>363,315.71</i>
Electric light	—	—	—	¹ 321,254.67
Water	33,871.24	47,309.78	28,476.14	42,061.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>9,194.59</i>	<i>11,781.82</i>	<i>761.69</i>
<i>Administration of trust funds</i>	<i>454.36</i>	<i>416.96</i>	<i>150.00</i>	<i>929.44</i>
Interest	15,977.78	16,323.86	57,039.92	30,509.90
<i>Loans, general purposes</i>	<i>10,704.03</i>	<i>15,603.86</i>	<i>49,238.67</i>	<i>16,579.90</i>
<i>Loans, public service enterprises</i>	<i>5,273.75</i>	<i>720.00</i>	<i>7,801.25</i>	<i>13,930.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	210,545.28	66,698.38	212,502.50	270,282.07
<i>Departmental</i>	<i>188,953.68</i>	<i>45,219.43</i>	<i>188,935.71</i>	<i>182,094.78</i>
General government	48.63	10,794.03	—	27.70
Protection of persons and property	210.07	—	21,035.00	8,416.61
Health and sanitation	2,870.44	11,774.45	9,370.90	9,246.48
Highways	102,675.63	17,730.22	122,069.18	137,169.40
Charities	—	—	—	—
Schools	79,393.61	—	3,654.57	3,737.40
Libraries	728.50	—	—	—
Recreation	1,881.75	2,920.78	23,499.12	7,766.18
Unclassified	1,145.05	2,000.00	8,406.94	15,731.01
<i>Public service enterprises</i>	<i>21,591.60</i>	<i>21,478.90</i>	<i>23,956.25</i>	<i>88,187.29</i>
Electric light	—	—	—	¹ 55,529.33
Water	21,591.60	21,478.90	23,956.25	32,657.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>510.54</i>	<i>—</i>
Municipal indebtedness	622,000.00	326,500.00	1,145,051.29	578,375.61
<i>From sinking funds</i>	<i>2 8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>99,000.00</i>	<i>76,500.00</i>	<i>245,051.29</i>	<i>128,375.61</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>515,000.00</i>	<i>250,000.00</i>	<i>900,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,335.00	757.61	774.89	402.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,335.00</i>	<i>757.61</i>	<i>774.89</i>	<i>402.45</i>
Refunds	1,775.07	8,877.18	5,721.08	3,652.64
Agency, trust, and investment	221,037.51	139,753.04	124,702.02	127,474.16
<i>Taxes and licenses for State</i>	<i>69,880.00</i>	<i>62,075.01</i>	<i>56,610.00</i>	<i>54,400.00</i>
<i>Taxes for county</i>	<i>36,232.73</i>	<i>40,653.31</i>	<i>33,754.46</i>	<i>30,879.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>111,778.58</i>	<i>35,081.12</i>	<i>33,104.36</i>	<i>40,135.98</i>
<i>All other</i>	<i>3,146.20</i>	<i>1,944.60</i>	<i>1,233.20</i>	<i>2,058.45</i>
RECAPITULATION.				
Maintenance and interest	\$1,180,823.38	\$877,504.06	\$924,335.92	\$1,358,179.95
Permanent debt (except from sinking funds)	99,000.00	76,500.00	245,051.29	128,375.61
Sinking fund requirements from revenue	—	—	—	—
Outlays	210,545.28	66,698.38	212,502.50	270,282.07
Permanent debt from sinking funds	2 8,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	515,000.00	250,000.00	900,000.00	450,000.00
Transfers (except to sinking funds) and refunds	12,110.07	9,634.79	6,495.97	4,055.09
Agency, trust, and investment	221,037.51	139,753.04	124,702.02	127,474.16
Total payments	\$2,246,516.24	\$1,420,090.27	\$2,413,087.70	\$2,338,366.88
<i>Balance on hand, including funds</i>	<i>163,870.36</i>	<i>266,667.19</i>	<i>58,705.53</i>	<i>109,577.87</i>
GRAND TOTAL	\$2,410,386.60	\$1,676,757.46	\$2,471,793.23	\$2,447,944.75

¹ Includes gas, amount not specified.² From investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough	Newburyport
	POPULATION 15,781	POPULATION 14,815
REVENUE.		
General	\$827,931.88	\$896,012.98
<i>Taxes</i>	<i>648,632.67</i>	<i>697,932.01</i>
Property, poll, and income	542,916.54	544,746.80
Corporation, bank, etc.	528,052.81	523,292.63
<i>Licenses and permits</i>	<i>14,863.73</i>	<i>21,454.17</i>
<i>Fines and forfeits</i>	<i>26,485.52</i>	<i>14,698.75</i>
<i>Grants and gifts</i>	<i>252.60</i>	<i>723.50</i>
For expenses	78,978.01	137,762.96
For outlays	78,978.01	90,762.96
<i>All other</i>	<i>—</i>	<i>47,000.00</i>
Commercial	179,299.21	198,080.97
<i>Special assessments</i>	<i>168.22</i>	<i>—</i>
To meet expenses	—	—
To meet outlays	168.22	—
<i>Privileges</i>	<i>24,277.20</i>	<i>24,662.76</i>
<i>Departmental</i>	<i>81,171.39</i>	<i>93,801.63</i>
General government	1,680.43	1,912.41
Protection of persons and property	1,949.22	3,189.36
Health and sanitation	15,902.01	1,540.63
Highways	344.95	2,347.50
Charities	46,587.65	71,925.28
Soldiers' benefits	3,624.50	2,451.08
Schools	10,508.85	9,675.71
Libraries	214.98	584.66
Recreation	—	—
Unclassified	358.80	175.00
<i>Public service enterprises</i>	<i>60,689.77</i>	<i>60,469.99</i>
Electric light	—	—
Water	60,689.77	55,656.94
All other	—	4,813.05
<i>Cemeteries</i>	<i>1,790.76</i>	<i>134.00</i>
<i>Interest</i>	<i>11,201.87</i>	<i>19,012.59</i>
On sinking funds	—	—
On trust and investment funds	1,287.30	7,314.50
All other	9,914.57	11,698.09
NON-REVENUE.		
Offsets to outlays	\$935,207.79	\$852,335.13
<i>Departmental</i>	<i>7,757.77</i>	<i>16,952.40</i>
<i>Public service enterprises</i>	<i>4,636.28</i>	<i>16,726.94</i>
<i>Cemeteries</i>	<i>3,121.49</i>	<i>225.46</i>
Municipal indebtedness	825,000.00	707,267.24
<i>Loans, general purposes</i>	<i>124,000.00</i>	<i>148,891.50</i>
<i>Loans, public service enterprises</i>	<i>34,000.00</i>	<i>58,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>667,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>375.74</i>
Transfers	1,200.76	43,523.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,200.76	43,523.95
Refunds	6,501.39	3,030.77
Agency, trust, and investment	94,747.87	81,560.77
<i>Taxes and licenses for State</i>	<i>44,200.00</i>	<i>35,590.00</i>
<i>Taxes for county</i>	<i>26,354.83</i>	<i>20,727.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22,408.04</i>	<i>24,077.46</i>
<i>All other</i>	<i>1,785.00</i>	<i>1,166.00</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$835,689.65	\$912,965.38
Premiums	—	375.74
Municipal indebtedness	825,000.00	706,891.50
Transfers and refunds	7,702.15	46,554.72
Agency, trust, and investment	94,747.87	81,560.77
Total receipts	\$1,763,139.67	\$1,748,348.11
Balance on hand, including funds	76,784.36	32,029.33
GRAND TOTAL	\$1,839,924.03	\$1,780,377.44

Graded According to Population of 1935 — Continued.

PAYMENTS.	Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
Maintenance	\$815,871.31	\$857,195.24
<i>Departmental</i>	<i>785,639.79</i>	<i>798,642.78</i>
General government	40,859.55	38,459.37
Protection of persons and property	95,400.19	78,288.79
Health and sanitation	34,982.40	35,472.47
Highways	109,942.99	81,646.54
Charities	233,764.49	313,653.24
Soldiers' benefits	35,763.89	32,076.30
Schools	198,661.44	172,674.46
Libraries	11,067.00	15,938.46
Recreation	3,527.02	7,532.68
Pensions	13,334.75	12,907.14
Unclassified	8,236.07	9,993.33
<i>Public service enterprises</i>	<i>25,938.53</i>	<i>57,345.88</i>
Electric light	—	—
Water	25,938.53	48,046.74
All other	—	9,299.14
<i>Cemeteries</i>	<i>3,428.18</i>	<i>749.95</i>
<i>Administration of trust funds</i>	<i>964.81</i>	<i>456.63</i>
Interest	21,908.96	19,805.71
<i>Loans, general purposes</i>	<i>18,885.74</i>	<i>17,730.71</i>
<i>Loans, public service enterprises</i>	<i>3,023.22</i>	<i>2,075.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	99,562.57	147,130.63
<i>Departmental</i>	<i>63,650.29</i>	<i>127,389.29</i>
General government	373.13	—
Protection of persons and property	500.00	9,530.70
Health and sanitation	13,306.29	30,988.58
Highways	32,817.55	16,396.95
Charities	—	—
Schools	—	62,556.17
Libraries	—	—
Recreation	8,583.41	7,916.89
Unclassified	8,069.91	—
<i>Public service enterprises</i>	<i>35,912.28</i>	<i>19,525.47</i>
Electric light	—	—
Water	35,912.28	19,525.47
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>215.87</i>
Municipal indebtedness	723,000.00	565,595.68
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>137,000.00</i>	<i>115,595.68</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>586,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	1,200.76	43,523.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,200.76</i>	<i>43,523.95</i>
Refunds	6,501.39	3,030.77
Agency, trust, and investment	90,996.94	75,737.66
<i>Taxes and licenses for State</i>	<i>44,210.00</i>	<i>35,590.00</i>
<i>Taxes for county</i>	<i>26,354.83</i>	<i>20,727.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,685.31</i>	<i>18,248.95</i>
<i>All other</i>	<i>1,746.80</i>	<i>1,171.40</i>
RECAPITULATION.		
Maintenance and interest	\$837,780.27	\$877,000.95
Permanent debt (except from sinking funds)	137,000.00	115,595.68
Sinking fund requirements from revenue	—	—
Outlays	99,562.57	147,130.63
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	586,000.00	450,000.00
Transfers (except to sinking funds) and refunds	7,702.15	46,554.72
Agency, trust, and investment	90,996.94	75,737.66
Total payments	\$1,759,041.93	\$1,712,019.64
Balance on hand, including funds	80,882.10	68,357.80
GRAND TOTAL	\$1,839,924.03	\$1,780,377.44

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,975,790
REVENUE.		\$235,648,150.52
General		187,341,596.03
<i>Taxes</i>		<i>166,414,221.79</i>
Property, poll, and income		158,768,402.98
Corporation, bank, etc.		7,645,818.81
<i>Licenses and permits</i>		<i>4,035,968.30</i>
<i>Fines and forfeits</i>		<i>257,984.04</i>
<i>Grants and gifts</i>		<i>16,621,679.94</i>
For expenses		14,256,692.82
For outlays		2,364,987.12
<i>All other</i>		<i>11,741.96</i>
Commercial		48,306,554.49
<i>Special assessments</i>		<i>839,245.91</i>
To meet expenses		401,557.25
To meet outlays		437,688.66
<i>Privileges</i>		<i>4,438,388.09</i>
<i>Departmental</i>		<i>16,830,890.46</i>
General government		431,340.42
Protection of persons and property		152,481.62
Health and sanitation		1,028,048.45
Highways		163,638.90
Charities		12,728,292.02
Soldiers' benefits		299,035.51
Schools		1,447,952.47
Libraries		71,539.37
Recreation		275,928.60
Unclassified		¹ 232,633.10
<i>Public service enterprises</i>		<i>21,614,858.98</i>
Electric light		² 2,987,708.41
Water		14,500,388.91
All other		4,126,761.66
<i>Cemeteries</i>		<i>573,316.75</i>
<i>Interest</i>		<i>4,009,354.30</i>
On sinking funds		³ 1,042,886.23
On trust and investment funds		1,115,059.18
All other		1,851,908.89
NON-REVENUE.		\$224,383,305.58
Offsets to outlays		1,029,353.88
<i>Departmental</i>		<i>955,463.40</i>
<i>Public service enterprises</i>		<i>73,890.48</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		173,740,085.89
<i>Loans, general purposes</i>		<i>45,663,789.41</i>
<i>Loans, public service enterprises</i>		<i>1,931,000.00</i>
<i>Loans, cemeteries</i>		<i>17,000.00</i>
<i>Bonds refunded, current year</i>		<i>1,586,560.76</i>
<i>Temporary loans (including revenue loans)</i>		<i>122,103,290.75</i>
<i>Unpaid warrants or orders, current year</i>		<i>2,266,389.55</i>
<i>Premiums</i>		<i>172,055.42</i>
Transfers		6,113,847.35
<i>From sinking funds</i>		<i>⁴2,712,581.26</i>
<i>All other</i>		<i>3,401,266.09</i>
Refunds		2,802,273.44
Agency, trust, and investment		40,697,745.02
<i>Taxes and licenses for State</i>		<i>11,667,668.55</i>
<i>Taxes for county</i>		<i>7,957,527.38</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>20,903,174.22</i>
<i>All other</i>		<i>169,374.87</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$236,677,504.40
Premiums		172,055.42
Municipal indebtedness		173,568,030.47
Transfers and refunds		8,916,120.79
Agency, trust, and investment		40,697,745.02
Total receipts		\$460,031,456.10
Balance on hand, including funds		24,998,140.77
GRAND TOTAL		\$485,029,596.87

¹ Includes \$46.59 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$9,000 applied to payment of interest on loans.⁴ Includes \$8,000 from investment fund.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,975,790
Maintenance		\$197,348,115.37
<i>Departmental</i>		<i>186,941,606.43</i>
General government		7,213,182.56
Protection of persons and property		27,821,309.18
Health and sanitation		13,297,263.34
Highways		12,433,867.34
Charities		53,206,262.58
Soldiers' benefits		3,308,147.06
Schools		50,483,377.41
Libraries		3,104,624.56
Recreation		4,614,444.04
Pensions		6,383,754.99
Unclassified		5,075,373.37
<i>Public service enterprises</i>		<i>9,245,529.24</i>
Electric light		12,132,786.54
Water		6,132,089.15
All other		980,653.55
<i>Cemeteries</i>		<i>859,270.97</i>
<i>Administration of trust funds</i>		<i>301,798.73</i>
Interest		13,018,119.75
<i>Loans, general purposes</i>		<i>27,399,765.54</i>
<i>Loans, public service enterprises</i>		<i>5,618,226.71</i>
<i>Loans, cemeteries</i>		<i>127.50</i>
Outlays		15,974,451.35
<i>Departmental</i>		<i>12,654,924.96</i>
General government		43,804.67
Protection of persons and property		513,324.91
Health and sanitation		3,729,686.84
Highways		5,851,393.52
Charities		102,970.66
Schools		1,514,233.42
Libraries		62,824.54
Recreation		646,929.12
Unclassified		189,757.28
<i>Public service enterprises</i>		<i>3,117,973.21</i>
Electric light		1,486,852.27
Water		2,068,670.07
All other		622,450.87
<i>Cemeteries</i>		<i>201,553.18</i>
Municipal indebtedness		172,038,357.59
<i>From sinking funds</i>		<i>32,712,581.26</i>
<i>From revenue and other sources</i>		<i>435,368,206.01</i>
<i>Bonds refunded, current year</i>		<i>1,586,560.76</i>
<i>Temporary loans (including revenue loans)</i>		<i>130,451,075.17</i>
<i>Warrants or orders, previous years</i>		<i>1,919,934.39</i>
Transfers		6,113,847.35
<i>To sinking funds from revenue</i>		<i>51,068,536.14</i>
<i>All other</i>		<i>5,045,311.21</i>
Refunds		2,802,273.44
Agency, trust, and investment		35,757,702.97
<i>Taxes and licenses for State</i>		<i>11,667,648.55</i>
<i>Taxes for county</i>		<i>7,957,527.38</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>15,966,521.82</i>
<i>All other</i>		<i>166,005.22</i>

RECAPITULATION.

Maintenance and interest	\$210,366,235.12
Permanent debt (except from sinking funds)	435,368,206.01
Sinking fund requirements from revenue	51,068,536.14
Outlays	15,974,451.35
Permanent debt from sinking funds	32,712,581.26
Bonds refunded, current year	1,586,560.76
Temporary loans	132,371,009.56
Transfers (except to sinking funds) and refunds	7,847,584.65
Agency, trust, and investment	35,757,702.97
Total payments	\$443,052,867.82
Balance on hand, including funds	41,976,729.05
GRAND TOTAL	\$485,029,596.87

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes \$219.08 paid from balances of Federal grants for outlays.³ Includes serial payments amounting to \$692,681.26 and \$8,000 from investment fund.⁴ Includes \$283,561.14 paid from balances of Federal grants for outlays and \$6,828.41 from investment fund.⁵ Includes \$54,988.41 from balances of loan appropriations.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1935	A		B. TAXES		C. LICENSES AND PERMITS	
		TOTAL RECEIPTS	Property, Poll, and Income	FROM STATE		LICENSES	
				Corporation	Soldiers' Exemption	Liquor	All Other
BOSTON	817,713	\$67,384,005.93	\$59,532,169.65	\$983,791.53	—	\$1,449,527.85	\$184,350.75
Worcester	190,471	11,534,101.90	9,679,995.87	706,105.99	—	231,099.00	\$14,730.00
Springfield	149,642	11,162,343.30	9,021,545.68	341,203.18	\$119.45	231,099.00	3,318.00
Cambridge	118,075	7,883,645.52	6,961,749.99	368,464.46	—	150,409.70	2,686.00
Fall River	117,414	4,804,082.26	3,550,245.70	673,739.62	—	125,746.00	4,926.50
New Bedford	110,022	5,335,390.83	3,769,181.57	774,889.86	—	107,488.00	2,578.00
LYNN	100,909	5,473,421.56	4,546,313.78	774,889.86	—	103,812.51	2,274.00
SOMERVILLE	100,773	5,479,558.35	4,914,723.36	246,358.24	—	103,812.51	1,844.00
LOWELL	100,114	5,131,657.98	4,174,392.58	72,249.68	—	103,812.51	1,852.00
LAWRENCE	86,785	4,377,280.17	3,353,813.70	320,237.19	592.12	75,290.00	2,873.50
QUINCY	76,909	4,622,902.19	4,136,137.92	465,312.63	—	90,075.00	1,852.00
NEWTON	66,144	4,120,317.48	4,757,726.82	115,652.03	—	93,075.00	2,203.29
BROCKTON	62,407	3,346,845.64	2,773,183.98	115,652.03	—	90,075.00	1,750.00
MEDFORD	61,444	3,346,845.64	2,773,183.98	115,652.03	—	90,075.00	1,750.00
MAIDEN	57,277	3,243,657.11	2,920,553.74	44,199.74	133.17	62,500.00	1,052.00
HOLYOKE	56,139	2,700,439.69	2,920,553.74	72,073.41	464.57	29,437.67	4,512.00
HAVERHILL	49,516	2,466,863.41	2,046,625.57	311,645.11	341.16	61,166.00	1,316.00
PITTSFIELD	47,516	2,513,928.52	2,012,337.10	58,677.70	160.05	61,166.00	1,316.00
EVERETT	47,228	2,097,286.75	2,599,466.19	138,730.41	—	29,437.67	1,316.00
SALEM	43,472	2,180,659.14	1,773,119.75	168,411.91	—	23,273.00	1,236.00
CHELSEA	42,673	2,203,936.94	1,937,009.58	163,260.87	—	34,106.00	1,086.85
CHICOPEE	41,952	1,858,925.86	1,486,826.74	74,662.08	—	66,396.00	2,905.26
FITCHBURG	41,700	2,366,022.88	1,972,144.34	170,352.91	61.01	38,082.00	960.00
WALTHAM	40,557	2,189,465.71	1,784,452.53	170,352.91	231.39	60,147.02	716.00
TAUNTON	37,451	1,705,062.20	1,363,097.74	124,978.67	409.41	45,568.00	804.00
REVERLY	35,319	1,927,745.52	1,753,993.78	12,098.95	—	46,200.00	1,834.04
BEVERLY	25,871	1,371,989.18	1,370,600.39	48,924.21	149.90	38,696.00	1,016.00
NORTHAMPTON	24,325	1,049,300.39	729,972.60	43,663.18	—	42,627.00	716.00
MELROSE	24,256	1,479,273.15	1,322,424.52	17,267.15	132.03	30,216.50	440.00
GLOUCESTER	24,164	1,552,062.64	703,655.51	37,502.72	—	28,116.66	588.17
NORTH ADAMS	22,085	966,389.03	703,655.51	111,804.84	74.90	28,116.66	202.00
PEABODY	22,082	1,160,091.84	911,348.57	149,387.71	291.73	18,634.00	370.00
LEMINSTER	21,894	1,059,766.91	847,442.50	76,703.65	224.68	18,903.00	51.00
ATLANTON	21,885	1,036,201.03	790,438.60	86,823.79	186.82	18,903.00	199.00
GARDNER	20,397	765,745.92	637,300.51	48,623.66	—	10,210.00	388.00
WOBURN	19,695	998,133.45	849,453.41	48,006.74	449.48	12,830.00	197.25
WESTFIELD	18,788	962,358.79	755,957.85	54,001.01	3.28	23,863.34	378.00
MARLBOROUGH	15,781	648,632.67	528,052.81	14,718.43	145.30	15,400.50	402.00
NEWBURYPORT	14,815	697,932.01	528,292.63	21,192.25	261.92	25,169.00	274.00
39 Cities	2,975,790	\$187,341,596.03	\$158,768,402.98	\$7,640,928.10	\$4,890.71	\$3,406,463.42	\$54,241.29
						\$463,154.59	\$112,109.00

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1935	D. FINES AND FORFEITS		E. GRANTS AND GIFTS					F			
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—			FOR OUTLAYS FROM—		Other General Revenue			
				Federal Government	STATE		Federal Government	All Other				
					Education	Highways				All Other		
BOSTON	817,713	\$106,386.64	—	\$2,470,041.88	\$1,086,077.00	\$1,194,300.00	\$6,000.00	\$29,300.25	\$290,927.94	\$306,615.23	—	\$2,053.97
WORCESTER	190,471	9,898.11	—	473,765.96	159,391.36	224,050.00	—	9,214.74	4,391.81	5,825.80	—	2,008.36
SPRINGFIELD	149,642	12,459.82	—	449,459.98	33,327.45	206,150.00	—	13,625.27	26,715.20	894,547.72	\$344.50	20.00
CAMBRIDGE	118,075	3,348.11	\$1,001.00	227,591.00	21,664.48	139,000.00	—	2,584.41	4,546.91	—	—	11.50
FALL RIVER	117,414	1,681.10	—	344,443.49	16,761.61	89,200.00	—	4,041.36	—	—	—	746.18
NEW BEDFORD	110,022	2,694.10	879.84	489,879.93	73,557.43	97,000.00	—	5,163.84	—	—	—	—
LYNN	100,909	4,923.49	154.00	405,723.59	28,031.16	107,950.00	—	4,078.30	—	—	—	—
SOMERVILLE	100,773	4,762.75	279.00	405,723.59	30,094.98	85,350.00	—	3,551.16	425.93	17,292.00	—	—
LOWELL	100,114	2,305.50	—	382,286.71	31,431.32	82,300.00	—	2,701.87	—	26,490.34	—	—
LAWRENCE	86,785	2,780.03	—	241,750.48	29,896.06	92,900.00	—	551.95	1,000.00	89,353.82	80.00	—
QUINCY	76,909	1,207.71	—	168,487.67	16,570.17	94,750.00	—	6,370.72	3,500.00	22,674.50	22.00	—
NEWTON	66,144	1,438.49	—	102,843.02	28,858.84	121,050.00	—	6,003.61	600.00	—	—	—
BROCKTON	62,407	824.54	1,610.68	304,771.56	14,535.21	59,700.00	2,400.00	—	—	95,100.00	—	—
MEDFORD	61,444	2,361.75	484.25	145,571.28	22,715.37	63,150.00	—	3,188.91	400.00	285,750.00	—	1,661.38
MALDEN	57,277	1,500.35	—	156,919.99	7,472.53	54,550.00	—	2,978.15	—	—	—	419.76
HOLYOKE	56,139	2,584.72	76.00	133,701.55	26,964.41	63,850.00	—	3,120.27	—	—	—	—
HAVERHILL	49,516	1,498.05	—	244,133.84	24,101.29	43,035.00	—	4,889.71	—	76,411.08	—	—
PITTSFIELD	47,516	5,009.49	—	146,566.08	9,562.63	49,050.00	—	1,664.40	1,880.00	—	—	4,686.08
EVERETT	47,228	2,712.30	—	119,515.70	16,703.42	55,200.00	—	1,038.47	—	—	—	—
SALEM	43,472	2,248.51	41.50	132,314.91	10,091.24	44,770.00	—	1,016.80	—	—	—	10.00
CHELSEA	42,673	3,437.25	105.00	87,459.43	5,143.76	36,650.00	—	2,972.33	—	—	—	—
CHICOPEE	41,952	2,423.50	363.10	102,837.86	28,404.79	33,250.00	—	2,206.70	750.57	67,399.86	—	—
FITCHBURG	41,700	1,527.30	—	95,234.40	12,581.68	40,100.00	—	1,976.32	—	1,890.27	—	—
WALTHAM	40,557	1,424.75	—	123,704.05	17,138.39	43,100.00	—	1,819.44	—	—	—	—
TAUNTON	37,431	1,993.17	—	131,691.19	4,793.49	29,250.00	—	1,849.10	—	—	—	—
REVERE	35,319	611.90	—	70,581.97	5,287.05	31,400.00	—	1,164.01	—	22,392.00	—	—
BEVERLY	25,871	496.10	—	67,120.61	15,551.63	30,750.00	—	2,108.89	11,661.06	131,100.00	12.85	—
NORHAMPTON	24,525	1,458.34	—	63,092.50	19,041.80	28,900.00	1,800.00	2,094.20	—	50,750.00	—	—
MELROSE	24,256	518.35	—	51,200.59	1,172.99	29,000.00	—	1,761.54	1,830.04	157,500.00	—	—
GLoucester	24,164	704.65	—	89,896.68	4,529.34	29,000.00	—	1,615.40	—	—	—	—
NORTH ADAMS	22,085	490.50	—	85,585.06	5,796.66	23,100.00	—	674.65	—	—	—	—
PEABODY	22,082	210.95	—	55,454.93	2,819.80	19,100.00	—	2,020.70	—	—	—	—
LEMINSTER	21,894	1,047.15	—	78,111.33	6,789.10	19,750.00	—	2,472.93	500.00	32,500.00	—	—
ATTLEBORO	21,835	240.17	—	82,942.91	6,923.06	20,550.00	—	1,446.05	—	—	—	9.25
GARDNER	20,397	1,527.09	—	38,457.07	3,265.26	18,250.00	—	998.97	66.66	—	—	—
WOBURN	19,695	425.90	—	55,474.25	654.50	16,650.00	—	9,102.79	—	34,050.00	—	—
WESTFIELD	18,788	592.50	—	54,690.99	15,430.06	16,000.00	—	1,363.49	—	—	—	—
MARLBOROUGH	15,781	252.60	—	62,836.84	1,777.68	13,000.00	—	838.60	5,319.23	47,000.00	—	—
NEWBURYPORT	14,815	723.50	—	73,358.54	796.59	10,450.00	—	—	—	—	—	—
39 Cities	2,975,790	\$252,731.13	\$5,252.91	\$8,823,397.31	\$1,466,295.59	\$3,447,305.00	\$10,200.00	\$138,762.18	\$370,732.74	\$2,364,642.62	\$344.50	\$11,741.96

¹ Includes \$292,113.15 reimbursement from State on account of teachers' pensions.² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — *Commercial Revenue.*

CITIES.	Popu- lation of 1935	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D	
		TOTAL RECEIPTS	FOR EXPENSES				FOR OUTLAYS		Motor Vehicle Excise Tax		All Other
			Street Sprinkling	Moth Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbing				All Other
BOSTON	817,713	\$17,585,572.60	—	\$5,811.00	\$47,887.54	\$226,967.24	—	—	\$844,463.92	\$56,945.98	\$4,685,779.48
WORCESTER	190,471	3,114,967.57	\$19,111.42	172.38	—	—	\$23,434.68	\$965.09	334,005.18	—	1,388,319.96
SPRINGFIELD	149,642	2,656,943.84	—	—	—	—	18,770.67	19,548.65	3,034.00	—	1,172,432.87
CAMBRIDGE	118,075	1,482,402.30	—	—	—	—	663.40	1,177.65	179,261.86	452.00	584,533.54
FALL RIVER	117,414	1,010,164.65	—	—	—	—	—	—	118,749.80	75.00	459,186.25
NEW BEDFORD	110,022	1,116,766.39	—	—	382.74	454.23	—	—	122,085.88	—	544,123.69
LYNN	100,909	1,310,852.22	—	—	—	—	5,052.49	12,374.72	144,600.01	—	581,068.79
SOMERVILLE	100,773	1,220,889.20	136.98	—	—	1,722.59	—	—	156,867.48	541,591.23	541,591.23
LOWELL	100,114	991,274.36	—	1,122.00	—	—	21.00	364.89	130,639.17	—	457,444.18
LAWRENCE	86,785	644,833.82	—	—	302.64	—	—	10.35	89,295.46	—	263,598.28
QUINCY	76,909	1,272,220.43	—	763.40	—	—	18,362.29	3,727.07	155,432.29	—	530,387.13
NEWTON	66,144	1,118,788.70	—	8,596.24	—	—	28,211.83	69,139.88	230,091.04	—	336,441.13
BROCKTON	62,407	947,492.98	—	1,863.95	—	—	4,998.29	3,683.53	110,199.28	—	508,070.38
MEDFORD	61,444	746,762.12	—	1,863.95	—	—	9,949.03	11,380.27	114,878.74	—	258,726.35
MALDEN	57,277	790,748.69	—	—	—	14,003.31	11,593.27	18,000.00	86,622.02	—	319,194.49
HOLYOKE	56,139	1,673,226.26	—	—	78.60	8,169.88	—	—	82,731.26	157.98	174,356.74
HAVERHILL	49,516	688,463.42	5,804.55	176.33	1,266.36	560.79	—	—	64,610.83	—	406,118.43
PLYMOUTH	47,516	542,593.86	—	—	11,693.91	—	321.76	2,451.63	93,003.36	—	215,891.50
EVERETT	47,228	642,870.81	—	—	—	—	469.95	—	60,502.96	2,087.50	253,086.95
SALEM	43,472	532,543.32	9.40	—	—	—	—	—	56,855.72	200.00	262,698.40
CHELSEA	42,673	540,416.47	7,910.56	—	—	—	1,136.07	—	42,624.59	—	102,470.16
CHICOPEE	41,952	781,135.61	—	—	—	—	770.50	1,868.33	45,528.72	—	400,260.32
FITCHBURG	41,700	650,319.14	—	—	—	—	7,372.49	1,053.77	64,084.35	—	233,049.35
WALHAM	40,557	534,437.48	—	—	—	—	750.62	—	73,513.95	255.00	168,798.92
TAUNTON	37,431	1,074,022.73	145.20	—	—	—	—	—	33,945.82	—	171,161.74
REVERE	35,319	352,795.64	—	—	40.00	2,269.60	10,893.29	208.12	45,228.51	—	156,202.40
BEVERLY	25,871	314,365.17	—	—	—	—	1,170.24	1,403.49	58,261.05	—	109,577.64
NORTHAMPTON	24,525	274,456.21	—	—	—	—	7,811.39	5,000.00	33,469.10	—	124,932.77
MELROSE	24,256	327,732.03	—	—	—	—	—	—	36,812.81	—	110,644.99
GLOUCESTER	24,164	369,421.83	—	10,514.45	—	—	—	—	35,355.60	—	217,287.35
PEABODY	22,085	251,435.83	—	810.00	—	—	6,018.10	1,418.37	33,892.41	35.00	112,236.56
LEOMINSTER	22,082	731,037.09	—	—	—	—	1,007.77	6,721.03	41,413.31	25.00	109,401.99
ATTLEBORO	21,894	264,923.59	—	—	—	—	—	—	28,378.24	—	77,945.91
GARDNER	21,835	303,042.30	—	—	1,604.86	—	—	—	33,750.91	—	110,595.61
WOBURN	20,397	206,928.51	—	—	—	—	—	—	33,750.91	105.32	85,257.60
WESTFIELD	19,605	258,154.55	—	—	6,387.50	—	240.00	—	35,067.54	—	81,171.39
MAHLBOUGH	18,788	604,917.13	—	—	—	—	—	168.22	24,277.20	—	93,801.63
NEWBURYPORT	14,815	198,080.97	—	—	—	—	—	—	24,662.76	—	—
39 Cities	2,975,799	\$48,306,554.49	\$33,032.91	\$18,650.50	\$80,968.60	\$268,905.24	\$159,021.13	\$96,166.18	\$63,372.78	\$16,830,890.46	

* Detail of Departmental, except Unclassified, is shown in Table IV, pages 31-42.

* Includes \$16.50 from administration of trust funds.

* Includes \$11 from administration of trust funds.

TABLE III. — *Commercial Revenue* — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST		
	ELECTRIC LIGHT		WATER		Sole of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Funds)	Miscellaneous	On Sinking Funds	All Other
	Rates	Miscellaneous	Rates	Miscellaneous						
BOSTON	—	—	\$5,049,176.37	\$103,823.66	\$23,233.00	\$31,571.80	\$19,217.92	—	\$805,834.84	\$1,411,457.38
WORCESTER	—	—	1,127,029.05	18,924.05	11,114.50	20,396.09	23,531.58	\$641.29	3,661.11	121,796.74
SPRINGFIELD	—	—	715,565.75	314,772.68	—	—	—	—	—	80,528.37
CAMBRIDGE	—	—	469,682.95	13,823.74	15,036.00	17,080.55	8,091.42	—	86,000.40	106,596.70
FALL RIVER	—	—	364,220.61	3,364.98	2,966.00	14,242.26	8,040.26	—	218,817.61	20,194.46
NEW BEDFORD	—	—	327,376.08	11,308.12	3,353.00	11,144.36	17,100.45	—	32,686.36	40,241.17
LYNN	—	—	426,447.10	13,041.43	5,409.88	13,850.92	23,155.70	3,921.11	2,447.35	79,482.72
SONOMVILLE	—	—	437,673.32	1,776.31	—	—	—	—	—	80,321.29
LOWELL	—	—	316,285.83	14,609.26	2,157.25	14,298.95	10,272.74	133.77	—	43,916.02
LAWRENCE	—	—	244,258.41	7,665.14	2,880.00	8,078.25	—	24.00	—	28,721.29
QUINCY	—	—	406,943.54	11,258.04	7,580.00	13,218.64	8,214.53	—	—	91,142.31
NEWTON	—	—	320,082.57	18,344.77	—	—	—	—	4,252.68	98,987.56
BROCKTON	—	—	260,793.00	1,448.66	6,675.00	10,946.56	2,730.80	197.55	—	33,645.63
MEDFORD	—	—	218,079.90	5,195.62	25,812.50	13,468.23	4,371.77	54.67	1,160.74	69,680.99
MALDEN	—	—	229,654.97	4,964.12	8,334.00	5,908.30	9,005.00	483.00	6,874.91	68,501.55
HOLYOKE	—	—	186,398.26	11,315.46	—	10.00	68.75	—	1,180.83	49,101.18
HAVERHILL	—	—	165,120.58	5,063.62	—	—	—	—	—	44,286.00
FITTSFIELD	—	—	170,415.06	13,983.39	—	—	—	—	—	21,483.13
EVERETT	—	—	198,311.21	520.45	7,080.00	8,640.84	2,652.81	—	2,741.67	34,566.53
SALEM	—	—	177,962.28	25.65	1,219.90	3,525.88	30.00	115.00	36,270.43	48,598.44
CHELSEA	—	—	161,275.51	1,682.82	357.50	1,631.11	1,400.12	—	15,072.89	13,827.80
CHICOPEE	24,366.76	—	192,780.52	3,360.84	3,161.50	5,878.20	4,467.54	313.19	—	28,087.59
FITCHBURG	—	—	134,731.61	6,474.94	4,255.00	5,053.95	7,680.84	1,018.40	—	32,713.58
WALTHAM	—	—	159,955.26	148.49	1,220.00	5,304.00	5,920.10	15.00	2,151.84	21,802.15
TAUNTON	53,027.28	—	114,332.78	391.42	—	—	—	—	—	29,275.84
REVERE	—	—	115,096.65	1,005.99	—	—	—	—	—	18,984.69
BEVERLY	—	—	69,807.39	441.00	3,353.82	4,490.55	4,700.00	54.80	—	31,566.58
NORTHAMPTON	—	—	75,685.12	1,461.36	4,439.40	5,076.32	2,327.60	104.00	—	25,283.68
MELROSE	—	—	98,668.19	3,707.13	4,662.00	4,819.80	5,710.71	1,258.64	—	20,538.76
GLOUCESTER	—	—	179,308.30	89.50	100.00	—	468.62	—	—	8,765.98
NORTH ADAMS	—	—	83,194.71	1,275.78	2,405.00	4,754.00	1,786.26	—	—	18,101.58
PEABODY	3,931.43	—	130,780.21	1,866.69	1,020.00	2,182.38	1,697.11	—	—	6,089.77
LEOMINSTER	—	—	91,098.87	2,674.81	1,443.00	3,591.25	2,987.75	180.35	—	32,534.35
ATTLEBORO	—	—	110,329.88	1,509.06	—	—	—	—	—	26,400.87
GARDNER	—	—	80,482.07	3,402.93	—	—	—	—	—	6,582.09
WOBURN	—	—	79,448.89	7.50	642.50	2,283.89	1,588.40	2.50	—	4,077.42
WESTFIELD	—	—	80,118.03	10,641.36	1,206.00	3,547.70	2,950.00	246.87	—	11,201.87
MARLBOROUGH	—	—	59,997.69	692.08	430.00	—	—	—	—	—
NEWBURYPORT	—	—	54,529.36	1,127.58	134.00	—	1,360.76	—	—	19,012.59
39 Cities	\$2,771,952.28	\$215,756.13	\$13,883,097.88	\$617,291.03	\$4,126,761.66	\$235,004.78	\$181,537.08	\$9,094.14	\$1,042,886.23	\$2,966,968.07

¹ For detail see Table V, page 43.² Includes \$9,000 applied to payment of interest on loans.³ Includes \$315,119.03 from gas.⁴ Includes \$25,694.86 from gas.⁵ Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
1. General Government.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	817,713	\$82,091.77	—	—	\$55,477.27	\$84.55	\$23,791.17	\$1,145.00	\$1,593.78
WORCESTER	190,471	40,833.46	—	—	28,447.25	2,688.00	9,216.61	481.60	—
SPRINGFIELD	149,642	42,648.28	—	—	11,304.20	38.70	16,729.06	50.32	14,497.00
CAMBRIDGE	118,075	11,676.35	\$7.00	—	6,222.23	1,408.80	3,874.08	33.54	130.70
FALL RIVER	117,414	6,729.53	—	—	4,457.35	—	2,267.68	4.50	—
NEW BEDFORD	110,022	14,634.52	—	—	7,111.55	—	7,280.70	226.65	15.62
LYNN	100,909	10,356.77	—	—	7,448.44	—	2,098.98	184.00	—
SOMERVILLE	100,773	13,011.81	—	—	9,637.20	625.35	3,297.47	77.14	—
LOWELL	100,114	25,056.42	—	11.50	21,936.69	—	3,107.63	.60	—
LAWRENCE	86,785	8,375.20	—	—	5,886.57	—	1,768.63	—	720.00
QUINCY	14,126.16	10,185.19	—	—	10,185.19	—	3,507.95	433.02	—
NEWTON	76,909	19,097.52	—	—	12,409.51	279.45	3,937.12	2,471.44	13.86
BROCKTON	62,407	11,439.70	—	—	7,298.40	44.35	3,276.10	575.65	33.00
MEDFORD	61,444	7,894.37	\$231.34	—	5,159.24	—	2,614.13	88.00	—
MALDEN	57,277	5,917.27	—	—	4,263.29	—	1,653.98	—	—
HOLYOKE	56,139	6,592.92	—	—	131.45	306.00	2,146.17	113.30	3,896.00
HAVERHILL	49,516	8,521.84	—	—	5,625.56	224.25	2,372.00	18.31	281.72
PITTSFIELD	47,516	9,936.00	—	—	3,439.79	—	6,487.63	—	8.58
EVERETT	47,228	11,034.12	—	—	9,699.49	—	1,305.88	28.75	—
SALEM	43,472	5,123.98	—	—	4,468.64	—	655.34	—	—
CHELSEA	42,673	3,339.16	49.58	—	2,357.10	8.28	924.20	—	—
CHICPEE	41,952	6,082.06	—	—	3,579.63	—	27.43	—	2,475.00
WINTHROP	41,700	5,177.53	—	—	3,290.88	—	1,729.15	—	157.50
WINTHROP	40,457	5,503.79	—	—	3,102.37	—	2,358.75	18.91	23.76
T. ALBANY	37,431	3,623.47	—	.30	4,144.17	—	1,401.00	84.00	—
REVERE	35,319	3,366.46	—	—	2,098.30	—	1,132.56	9.60	126.00
REVERLY	25,871	3,132.78	—	—	2,432.85	—	684.93	15.00	—
NORTHAMPTON	24,525	1,723.78	—	—	1,032.40	90.00	581.38	—	—
MELROSE	24,256	3,476.62	—	—	2,122.43	—	1,329.49	—	25.00
GLOUCESTER	24,164	3,809.93	—	—	2,544.85	360.35	464.73	—	440.00
NORTH ADAMS	22,085	1,577.23	—	—	992.80	100.00	584.73	—	—
PEABODY	22,082	6,075.48	—	—	3,221.86	—	438.62	—	2,315.00
LEMINSTER	21,894	6,059.31	—	—	1,897.54	—	1,132.61	3.00	3,006.16
ATTLEBORO	21,835	3,402.36	—	—	2,322.18	—	1,080.18	—	—
GARDNER	20,337	2,540.11	34.25	—	1,356.74	46.50	713.62	—	389.00
WOBURN	19,695	8,103.66	—	—	1,702.36	—	751.30	—	5,650.00
WESTFIELD	18,788	3,649.86	—	—	2,095.35	117.00	1,525.61	1.65	.25
MALDENBOROUGH	15,781	1,680.43	—	—	1,225.58	—	454.85	—	—
NEWBURYPORT	14,815	1,912.41	1.50	—	1,368.70	.05	450.91	—	91.25
39 Cities	2,975,790	\$431,340.42	\$316.67	\$18.80	\$263,426.80	\$6,441.63	\$119,174.36	\$6,072.98	\$35,889.18

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1935	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	817,713	\$64,168.04	\$6,638.81	\$2,881.21	\$54,648.02	—	—	—
WORCESTER	190,471	12,231.38	8,438.40	149.84	3,509.64	\$15.00	\$118.50	—
SPRINGFIELD	149,642	9,278.65	4,015.73	1,308.73	3,954.19	—	219.00	\$184.50
CAMBRIDGE	118,075	6,427.68	4,271.96	54.25	1,697.97	—	—	319.00
FALL RIVER	117,414	1,746.78	129.41	1,267.62	1,901.65	—	—	1,134.00
NEW BEDFORD	110,022	3,246.70	2.05	209.00	1,454.36	—	—	—
LYNN	109,909	1,966.01	505.00	6.65	927.57	—	—	152.10
SOMERVILLE	109,773	1,095.92	15.00	267.06	2,052.24	86.00	—	659.00
LOWELL	100,114	3,418.65	354.35	15.00	1,192.27	—	—	—
LAWRENCE	86,785	4,882.27	3,673.00	103.35	1,047.24	—	—	11.00
QUINCY	79,909	1,380.72	1,219.15	49.55	533.84	—	27.00	520.87
NEWTON	66,144	2,242.51	1,138.15	50.50	594.83	15.85	280.00	452.00
BROCKTON	62,407	1,287.99	147.81	40.00	415.61	—	991.00	—
MEDFORD	61,444	972.61	237.00	—	712.74	—	12.75	—
MALDEN	57,277	1,719.24	15.50	—	719.50	—	—	555.50
HOLYOKE	56,139	1,361.75	84.00	317.05	526.93	—	—	51.00
HAVERHILL	49,516	1,256.50	361.52	88.60	1,336.06	—	—	162.00
PITTSFIELD	47,516	830.90	10.00	5.00	693.24	—	—	175.60
EVERETT	47,228	5,542.04	9.35	47.40	1,673.03	—	—	—
SALEM	43,472	1,721.19	4,801.40	24.00	530.84	—	—	15.25
CHelsea	42,673	649.24	63.40	55.00	790.97	—	—	280.00
CHICPEE	41,952	2,865.19	1,718.79	75.43	586.86	21.59	108.60	277.65
FITCHBURG	41,700	4,134.66	3,065.53	58.60	798.54	—	—	589.10
WALHAM	40,557	37.431	6.65	1.00	398.60	—	—	66.00
TAUNTON	37,431	1,452.89	—	—	353.08	—	20.50	—
REVERE	35,319	465.60	15.00	78.40	207.77	—	—	—
BEVERLY	25,871	388.58	50.00	—	173.30	—	18.41	7.00
NORTHAMPTON	24,525	336.17	153.00	—	352.48	—	—	27.50
MELROSE	24,171	351.71	3,291.20	12.00	342.01	—	—	—
GLoucester	24,056	3,683.18	20.06	3.25	391.04	—	—	—
NORTH ADAMS	23,164	265.32	178.51	89.55	91.87	—	53.50	255.00
PEABODY	22,082	659.10	61.50	—	230.50	—	—	254.00
LEOMINSTER	21,894	400.47	1,339.19	507.25	237.09	—	—	—
ATTLEBORO	21,835	346.00	8.00	77.99	107.69	56.57	—	—
GARDNER	20,397	172.26	8.00	650.00	179.97	60.14	—	364.00
WOBURN	19,695	614.95	1,119.25	304.05	287.99	—	—	224.00
WESTFIELD	18,788	1,949.22	2,313.18	—	—	—	—	—
MALDENBOROUGH	15,781	3,189.36	—	—	—	—	—	—
MAHBURPORT	14,815	—	—	—	—	—	—	—
39 Cities	2,975,790	\$152,481.62	\$48,376.53	\$7,748.55	\$87,726.06	\$255.15	\$1,839.26	\$6,536.07

¹ Forest fires.² Rifle range.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION		D Other Health and Sanitation	
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers		Refuse and Garbage Disposal
BOSTON	817,713	\$193,731.56	\$3,330.00	\$157,920.74	\$9,553.69	\$1,512.67	\$21,242.70	\$171.76
WORCESTER	190,471	58,354.01	19,256.01	23,708.11	84.50	1,367.83	13,376.54	561.02
SPRINGFIELD	149,642	53,370.24	18,466.79	13,324.03	180.20	18,718.35	—	680.87
CAMBRIDGE	118,075	41,065.55	22,233.14	2,639.21	682.50	129.60	15,401.10	—
FALL RIVER	117,414	39,882.67	9,139.07	29,425.86	405.35	75.00	—	837.39
NEW BEDFORD	110,022	51,147.41	13,902.87	30,954.46	71.00	5,333.28	17.67	848.13
LYNN	100,905	33,182.46	4,138.26	21,596.71	745.67	—	6,208.04	493.78
SOMERVILLE	100,773	21,731.24	7,238.61	12,430.28	2,017.35	45.00	—	268.61
LOWELL	100,114	10,727.28	6,506.11	6,12.00	345.58	236.48	2,758.50	—
LAWRENCE	86,785	23,371.71	1,221.73	17,994.59	17.90	1,798.41	2,539.08	—
QUINCY	76,909	45,709.88	2,447.75	14,043.10	—	14,805.03	14,413.00	—
NEWTON	66,144	10,005.07	3,312.50	6,462.82	229.75	—	—	—
BROCKTON	62,407	166,313.73	2,399.81	10,589.21	—	129,971.03	23,140.08	213.60
MEDFORD	61,444	13,110.21	1,618.76	8,351.76	381.20	225.99	2,532.50	—
MALDEN	57,277	20,605.72	6,685.78	7,652.03	458.60	437.88	5,235.68	135.75
HOLYOKE	56,139	3,804.00	1,411.72	1,557.88	75.09	434.86	—	324.45
HAYVERHILL	49,516	21,048.49	11,115.86	9,555.43	64.50	—	—	312.70
PITTSFIELD	47,516	8,77.51	8,452.46	2,550.62	144.22	4,880.11	—	—
EVERETT	47,228	8,079.98	829.80	6,701.40	333.95	214.83	—	—
SALEM	43,472	16,299.73	6,063.10	7,138.54	33.00	78.50	2,986.59	—
CHELSEA	42,673	1,296.50	—	—	—	—	—	—
CHICOPEE	41,952	1,478.77	36.50	1,442.27	—	—	—	—
FITCHBURG	41,700	15,404.16	4,497.99	8,125.62	523.50	2,257.05	—	—
WALTHAM	40,557	22,219.90	1,092.79	6,798.54	705.25	6,423.32	7,200.00	—
TAUNTON	37,431	26,484.51	—	5,596.42	50.61	19,878.40	—	959.08
REVERE	35,319	2,177.50	311.30	12.00	—	1,854.20	—	—
BEVERLY	25,871	5,412.05	186.50	5,014.90	152.23	—	—	—
NORTHAMPTON	24,525	4,771.73	135.60	3,293.62	—	1,327.10	—	28.42
MELROSE	24,256	6,017.95	—	3,800.20	35.50	723.45	4,458.80	15.41
GLOUCESTER	24,164	11,789.62	—	5,268.08	72.88	6,448.66	—	—
NORTH ADAMS	22,085	1,379.83	548.18	369.85	—	456.52	—	5.28
PEABODY	22,082	28,765.23	450.00	4,437.93	235.55	23,641.75	—	—
LEOMINSTER	21,894	5,725.00	10.00	2,674.00	69.72	2,922.57	—	48.71
ATTLEBORO	21,835	2,220.64	522.08	1,698.56	—	—	—	—
GARDNER	20,397	5,164.52	258.86	2,738.56	77.50	2,089.60	—	—
WOBURN	19,695	27,455.84	—	3,438.92	382.25	23,634.67	—	—
WESTFIELD	18,788	2,808.66	—	188.57	1,154.14	1,465.95	—	—
MALBOROUGH	15,781	15,902.01	—	1,556.06	—	14,345.95	—	—
NEWBURYPORT	14,815	1,540.63	—	1,537.13	1.50	—	2.00	—
39 Cities	2,975,790	\$1,028,048.45	\$151,541.48	\$442,050.01	\$19,284.68	\$287,755.04	\$121,512.28	\$5,904.96

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

CITIES.		Population of 1935	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	.	817,713	\$14,259.53	\$13,963.87	—	—	—	\$295.66	—
WORCESTER	.	190,471	18,264.38	17,623.75	—	—	—	14.96	—
SPRINGFIELD	.	149,642	38,860.48	32,635.64	\$6,224.84	—	—	—	\$431.93
CAMBRIDGE	.	118,075	3,529.75	1,490.42	1,607.40	—	—	—	23.50
FALL RIVER	.	117,414	207.00	183.50	—	—	—	—	—
NEW BEDFORD	.	110,092	11,032.38	1,532.38	—	—	—	—	—
LYNN	.	100,909	2,45.72	245.72	—	—	—	—	—
SOMERVILLE	.	100,773	1,31.00	15.00	905.50	—	—	—	220.50
LOWELL	.	100,114	2,335.15	2,335.15	—	—	—	—	44.90
LAWRENCE	.	86,785	44.90	—	—	—	—	—	—
QUINCY	.	76,909	283.65	283.65	—	—	—	—	—
NEWTON	.	66,144	1,617.87	1,617.87	—	—	—	—	—
BROCKTON	.	62,407	331.19	324.19	7.00	—	—	—	28.00
MEDFORD	.	61,444	1,232.38	1,069.58	135.00	—	—	—	—
MALDEN	.	57,277	—	—	—	\$4.64	—	—	—
HOLYOKE	.	56,139	12,669.35	12,664.71	—	—	—	—	—
HAVERHILL	.	49,516	1,658.53	1,658.53	—	—	—	—	—
PITTSFIELD	.	47,516	597.95	597.95	—	—	—	—	—
EVERT	.	47,228	145.00	—	145.00	—	—	—	—
SALEM	.	43,472	3,244.07	3,244.07	—	—	—	—	—
CHELSEA	.	42,673	—	—	—	—	—	—	—
CHICOPPEE	.	41,952	—	—	—	—	—	—	—
FITCHBURG	.	41,700	29,922.36	29,922.36	—	—	—	—	—
WALTHAM	.	40,557	586.33	586.33	—	—	—	—	—
TAUNTON	.	37,431	—	—	—	—	—	—	—
REVERE	.	35,319	—	—	119.90	—	—	—	20.00
BEVERLY	.	25,871	249.60	109.70	—	—	—	—	—
NEW HAMPTON	.	24,595	240.08	240.08	—	—	—	—	—
MELROSE	.	24,266	18,427.75	18,427.75	—	—	—	—	—
GLOUCESTER	.	24,164	2,578.61	2,578.61	—	—	—	—	—
NORTH ADAMS	.	22,085	162.02	162.02	—	—	—	—	—
PEABODY	.	22,082	4,061.40	4,061.40	—	—	—	—	—
LEOMINSTER	.	21,894	172.53	172.53	—	—	—	—	—
ATTLEBORO	.	21,835	11.80	11.80	—	—	—	—	—
GARDNER	.	20,397	1,081.99	1,081.99	—	—	—	—	—
WOBURN	.	19,695	30.23	10.00	—	20.25	—	—	—
WESTFIELD	.	18,788	1,221.45	1,221.45	—	—	—	—	—
MARLBOROUGH	.	15,781	344.95	344.95	—	—	—	—	—
NEWBURYPORT	.	14,815	2,347.50	2,347.50	—	—	—	—	—
39 Cities	.	2,975,790	\$163,635.90	\$152,764.25	\$9,144.64	\$24.89	\$625.67	\$310.62	\$768.83

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 5. *Charities.*

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. INFIRMARY Sale of Produce and Board, etc. Stock	C. REIMBURSEMENTS FOR RELIEF FROM —			D. REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
				Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	817,713	\$3,675,349.91	\$919.71	\$17,719.85	\$20,800.13	\$212,729.46	\$1,255,813.82	\$406,919.25	\$1,236,813.00	\$269,771.87	\$6,846.86
WORCESTER	190,471	1,036,364.50	815.83	91.86	—	52,812.95	—	120,217.56	269,619.53	236,925.45	—
SPRINGFIELD	149,642	702,906.78	—	56,112.44	11,767.47	52,812.95	1,061.31	40,036.20	267,277.02	—	1,149.18
CAMBRIDGE	118,075	454,276.83	—	2,395.00	390.32	19,799.15	—	105,426.98	136,046.78	50,201.22	—
FALL RIVER	117,414	354,566.35	—	2,046.80	71.30	21,016.54	—	46,520.14	195,099.02	3,094.55	—
NEW BEDFORD	110,022	401,937.51	514.35	111.11	1,680.51	30,691.89	224.07	52,354.66	269,467.34	—	—
LYNN	100,909	437,969.42	858.46	611.41	447.65	34,654.58	365.58	57,788.01	261,534.71	—	—
SOMERVILLE	100,773	465,823.06	639.43	6,410.74	16.25	75,641.33	4,595.62	34,056.67	151,103.10	—	—
LOWELL	100,114	361,541.39	—	150.89	1,786.68	14,119.83	200.00	70,647.54	208,666.02	—	—
LAWRENCE	86,785	214,209.22	—	2,586.00	2,336.38	10,914.75	—	24,951.46	130,553.69	—	—
QUINCY	76,909	437,134.84	—	—	340.63	9,771.80	1,070.03	42,866.94	102,527.62	217,808.45	—
NEWTON	66,144	163,388.60	387.35	580.86	7,931.00	62,624.94	68.48	27,612.30	63,815.05	—	—
BROCKTON	62,407	294,517.76	1,068.28	4,931.85	14,447.61	46,409.36	—	22,732.61	204,572.07	—	—
MEDFORD	61,444	192,075.42	—	323.25	720.53	16,010.19	3,488.14	25,276.96	90,212.05	—	—
MALDEN	57,277	280,537.50	583.43	5,040.00	1,096.60	20,875.81	—	17,416.29	131,923.50	—	—
HOLYOKE	56,139	133,475.20	935.94	3,449.64	—	8,237.10	—	16,485.39	67,646.18	—	—
HAYESVILLE	49,516	356,724.44	17.44	11,606.20	45.24	5,481.66	—	16,485.39	147,186.59	—	—
PLYMOUTH	47,516	174,046.97	150.25	—	2,907.66	29,807.56	1,685.98	41,309.81	88,520.89	103,349.09	9.67
EVERETT	47,228	268,808.33	623.65	2,073.83	7.70	44,920.80	168.10	37,056.40	67,262.12	—	—
SALEM	43,472	196,056.63	—	737.88	19,488.59	67,520.04	79.56	35,345.07	80,182.01	—	—
CHELSEA	42,673	246,080.93	—	894.65	40,722.74	113,097.63	1,810.16	36,965.32	52,590.43	—	—
CHICOPPE	41,562	88,697.77	—	981.00	7,876.70	22,465.00	—	35,022.05	42,352.93	—	—
FITCHBURG	41,700	310,468.79	—	277.20	1,557.71	16,523.18	686.99	29,944.10	49,490.06	162,928.17	—
WALTHAM	40,557	183,943.57	84.49	638.94	310.00	5,600.92	334.83	31,013.12	79,132.75	—	10.19
TAUNTON	37,431	111,217.93	212.51	370.70	284.04	7,976.77	—	2,017.89	72,865.57	—	—
REVERE	35,819	156,597.47	—	—	235.00	47,837.07	—	16,128.72	38,103.25	—	—
BEVERLY	25,871	111,832.35	—	2,539.20	—	11,836.83	840.65	18,388.93	41,932.92	—	—
NORTHAMPTON	24,525	56,081.16	176.25	41.34	580.33	14,821.84	—	34,933.42	34,933.42	25.00	—
MELROSE	24,256	52,058.46	—	625.44	625.44	1,822.39	71.00	7,510.70	41,678.83	—	—
GLOUCESTER	24,164	963.66	963.66	1,801.12	3,081.85	15,282.20	—	10,231.23	63,067.00	—	—
NORTH ADAMS	22,085	33,664.16	25.20	428.79	120.89	12,090.89	—	5,609.63	57,050.08	22.88	—
PEABODY	22,082	161,143.45	2,581.75	169.00	16,054.65	23,766.86	—	11,556.10	34,371.08	72,642.71	—
LEOMINSTER	21,894	90,325.42	3,983.25	—	1,009.68	3,743.46	7160.00	14,182.26	48,027.38	—	—
ATTLEBORO	21,835	94,927.82	—	—	1,416.52	6,191.34	—	15,541.73	44,609.79	—	—
GARDNER	20,397	52,112.69	1,422.54	1,112.50	1,089.65	4,488.78	—	6,283.12	26,862.91	—	—
WOBURN	19,695	298.56	365.00	12.76	7,955.97	13,551.95	—	9,855.49	32,693.58	—	—
WESTFIELD	18,788	39,755.45	188.84	76.23	696.83	2,275.45	—	—	28,596.56	—	1.00
MARLBOROUGH	15,781	46,587.65	120.00	151.00	3,256.47	9,942.38	—	3.11	33,114.69	—	—
NEWBURYPORT	14,815	71,925.28	88.92	367.50	235.92	7,743.42	—	6,977.65	44,572.34	—	—
39 Cities	2,975,790	\$12,728,292.02	\$17,540.09	\$123,729.13	\$56,910.37	\$919,039.30	\$35,834.52	\$1,461,970.17	\$5,036,094.47	\$1,116,721.51	\$8,064.78

¹ Includes \$2,620.36 from individuals.
² Includes Child Welfare Division, \$6,620.35 and Administration, \$226.51.
³ Includes \$63.81 from individuals.
⁴ Includes \$365.55 from individuals.
⁵ Includes \$2 from individuals.
⁶ Includes \$336.13 from individuals.
⁷ From individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	817,713	\$80,626.74	\$45,534.10	\$28,631.12	\$4,857.19	\$1,604.33
WORCESTER . .	190,471	16,282.88	9,426.00	5,037.50	1,497.75	321.63
SPRINGFIELD .	149,642	16,543.25	8,820.00	6,559.25	1,100.00	64.00
CAMBRIDGE . .	118,075	9,844.25	3,605.25	5,648.00	403.00	188.00
FALL RIVER . .	117,414	12,962.63	7,638.00	4,373.50	663.19	287.94
NEW BEDFORD .	110,022	14,683.75	8,399.00	5,504.50	770.00	10.25
LYNN	100,909	12,146.99	6,955.00	2,548.75	267.44	2,375.80
SOMERVILLE . .	100,773	10,844.60	5,763.00	4,473.00	347.00	261.60
LOWELL	100,114	12,808.87	9,096.00	2,840.00	774.87	98.00
LAWRENCE . . .	86,785	6,314.25	3,227.00	3,083.00	—	4.25
QUINCY	76,909	3,820.75	2,227.50	1,393.25	200.00	—
NEWTON	66,144	2,686.00	1,450.00	1,136.00	100.00	—
BROCKTON . . .	62,407	5,886.07	3,490.00	2,187.50	46.25	162.32
MEDFORD	61,444	5,926.00	4,117.00	1,709.00	100.00	—
MALDEN	57,277	4,346.47	2,277.00	1,369.47	700.00	—
HOLYOKE	56,139	4,762.34	3,110.00	1,023.50	628.84	—
HAVERHILL . . .	49,516	6,314.00	3,834.00	2,124.00	356.00	—
PITTSFIELD . . .	47,516	4,938.62	2,195.00	2,009.75	200.00	533.87
EVERETT	47,228	10,480.50	4,085.00	3,442.50	487.00	2,466.00
SALEM	43,472	5,789.50	3,582.00	2,007.50	200.00	—
CHELSEA	42,673	6,302.00	3,610.00	2,368.50	298.50	25.00
CHICOPEE	41,952	3,310.50	1,480.00	1,730.50	100.00	—
FITCHBURG . . .	41,700	4,451.40	3,630.00	600.00	221.40	—
WALTHAM	40,557	1,222.00	1,082.00	140.00	—	—
TAUNTON	37,431	2,025.00	1,525.00	500.00	—	—
REVERE	35,319	5,810.75	3,677.00	1,933.75	200.00	—
BEVERLY	25,871	1,447.75	1,260.00	30.00	157.75	—
NORTHAMPTON .	24,525	3,360.25	1,454.00	1,806.25	100.00	—
MELROSE	24,256	1,630.00	1,325.00	300.00	—	5.00
GLOUCESTER . . .	24,164	4,170.45	3,738.00	430.00	—	2.45
NORTH ADAMS . .	22,085	1,296.20	520.00	237.50	97.00	441.70
PEABODY	22,082	1,597.50	1,190.00	30.00	300.00	77.50
LEOMINSTER . . .	21,894	2,194.00	1,590.00	290.00	246.00	68.00
ATTLEBORO . . .	21,835	2,576.07	925.00	877.50	100.00	673.57
GARDNER	20,397	1,222.00	480.00	660.00	82.00	—
WOBURN	19,695	1,702.50	616.50	1,083.00	—	3.00
WESTFIELD . . .	18,788	633.10	360.00	—	—	273.10
MARLBOROUGH . .	15,781	3,624.50	2,010.00	1,614.50	—	—
NEWBURYPORT . .	14,815	2,451.08	2,032.50	375.00	43.58	—
39 Cities	2,975,790	\$299,035.51	\$171,335.85	\$102,107.59	\$15,644.76	\$9,947.31

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	817,713	\$400,734.72	\$105,192.74	\$200,993.30	\$3,299.11	\$91,249.57
WORCESTER . . .	190,471	130,282.85	4,490.92	104,193.55	326.08	21,272.30
SPRINGFIELD . . .	149,642	261,893.14	5,519.89	116,441.88	4,313.28	135,618.09
CAMBRIDGE . . .	118,075	41,483.84	4,403.28	2,079.68	154.63	34,846.25
FALL RIVER . . .	117,414	18,194.32	1,167.94	15,752.91	22.26	1,251.21
NEW BEDFORD . . .	110,022	50,032.54	4,908.10	42,482.53	94.83	2,547.08
LYNN . . .	100,909	46,736.78	7,572.49	16,076.49	1,364.76	21,723.04
SOMERVILLE . . .	100,773	23,626.25	6,823.14	13,682.42	—	3,120.69
LOWELL . . .	100,114	27,858.32	7,349.37	20,486.95	22.00	—
LAWRENCE . . .	86,785	3,250.94	208.15	2,632.60	410.19	—
QUINCY . . .	76,909	22,036.70	3,816.51	12,333.24	676.99	5,209.96
NEWTON . . .	66,144	119,530.66	5,246.95	23,975.18	374.92	89,933.61
BROCKTON . . .	62,407	6,629.86	4,282.00	1,909.68	203.19	234.99
MEDFORD . . .	61,444	34,428.57	3,732.62	9,748.04	692.96	20,254.95
MALDEN . . .	57,277	2,520.54	107.38	143.00	1,120.41	1,149.75
HOLYOKE . . .	56,139	10,046.75	1,132.62	8,160.79	516.68	236.66
HAVERHILL . . .	49,516	7,202.00	—	5,865.46	9.98	1,326.56
PITTSFIELD . . .	47,516	15,040.54	247.90	13,131.51	254.88	1,406.25
EVERETT . . .	47,228	8,694.37	3,268.05	3,809.34	1,305.65	311.33
SALEM . . .	43,472	2,928.79	350.50	467.39	178.98	1,931.92
CHELSEA . . .	42,673	1,900.29	341.62	—	384.78	1,173.89
CHICOPEE . . .	41,952	1,669.49	1,238.46	163.01	—	268.02
FITCHBURG . . .	41,700	29,992.29	1,082.42	9,368.90	309.77	19,231.20
WALTHAM . . .	40,557	10,770.39	2,043.09	4,860.61	84.80	3,781.89
TAUNTON . . .	37,431	17,752.49	3,347.56	14,166.37	—	238.56
REVERE . . .	35,319	1,862.64	1,155.34	519.27	—	188.03
BEVERLY . . .	25,871	16,737.28	878.84	14,080.79	71.10	1,706.55
NORTHAMPTON . . .	24,525	41,124.51	1,682.24	27,611.24	37.50	11,793.53
MELROSE . . .	24,256	2,524.60	1,625.72	812.22	22.34	64.32
GLOUCESTER . . .	24,164	589.24	—	287.50	289.99	11.75
NORTH ADAMS . . .	22,085	11,624.55	—	11,343.55	91.00	190.00
PEABODY . . .	22,082	1,049.66	1,026.16	—	14.34	9.16
LEOMINSTER . . .	21,894	5,751.97	1,678.72	3,697.40	3.47	372.38
ATTLEBORO . . .	21,835	3,391.24	540.72	2,281.80	398.32	170.40
GARDNER . . .	20,397	5,631.37	123.21	4,900.19	212.97	395.00
WOBURN . . .	19,695	6,867.79	6,608.25	99.84	24.20	135.50
WESTFIELD . . .	18,788	35,375.63	1,925.45	21,443.45	55.84	11,950.89
MARLBOROUGH . . .	15,781	10,508.85	8,927.43	962.84	71.30	547.28
NEWBURYPORT . . .	14,815	9,675.71	315.09	9,275.69	3.84	81.09
39 Cities . . .	2,975,790	\$1,447,952.47	\$204,360.87	\$740,240.61	\$17,417.34	\$485,933.65

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1935	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	817,713	\$25,262.63	\$24,693.88	\$568.75
WORCESTER	190,471	3,728.05	3,662.05	66.00
SPRINGFIELD	149,642	—	—	—
CAMBRIDGE	118,075	834.71	809.71	25.00
FALL RIVER	117,414	1,686.12	1,686.12	—
NEW BEDFORD	110,022	1,090.22	1,090.22	—
LYNN	100,909	3,043.64	3,043.64	—
SOMERVILLE	100,773	2,134.16	2,134.16	—
LOWELL	100,114	722.34	722.34	—
LAWRENCE	86,785	724.85	715.91	8.94
QUINCY	76,909	2,927.32	2,769.07	158.25
NEWTON	66,144	9,528.52	8,786.32	742.20
BROCKTON	62,407	1,492.97	1,475.01	17.96
MEDFORD	61,441	2,145.67	2,145.67	—
MALDEN	57,277	2,440.99	2,440.99	—
HOLYOKE	56,139	—	—	—
HAVERHILL	49,516	1,413.32	1,413.32	—
PITTSFIELD	47,516	—	—	—
EVERETT	47,228	1,190.12	1,185.62	4.50
SALEM	43,472	845.87	820.45	25.42
CHELSEA	42,673	263.49	244.92	18.57
CHICOPEE	41,952	567.83	557.61	10.22
FITCHBURG	41,700	800.06	764.00	36.06
WALTHAM	40,557	2,414.68	2,413.68	1.00
TAUNTON	37,431	578.29	578.29	—
REVERE	35,319	346.10	346.10	—
BEVERLY	25,871	243.26	243.26	—
NORTHAMPTON	24,525	746.67	746.67	—
MELROSE	24,256	1,268.34	1,268.34	—
GLOUCESTER	24,164	—	—	—
NORTH ADAMS	22,085	467.82	467.82	—
PEABODY	22,082	—	—	—
LEOMINSTER	21,894	991.07	991.07	—
ATTLEBORO	21,835	589.18	557.18	32.00
GARDNER	20,397	—	—	—
WOBURN	19,695	251.44	251.44	—
WESTFIELD	18,788	—	—	—
MARLBOROUGH	15,781	214.98	214.98	—
NEWBURYPORT	14,815	584.66	384.66	200.00
39 Cities	2,975,790	\$71,539.37	\$69,624.50	\$1,914.87

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Concluded*
9. Recreation.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . . .	817,713	\$89,162.68	\$19,920.92	\$33,987.50	\$1,576.45	\$33,597.81	\$80.00
WORCESTER . . .	190,471	12,438.97	984.87	11,311.10	143.00	—	—
SPRINGFIELD . . .	149,642	45,177.67	577.63	41,876.44	2,393.80	329.80	—
CAMBRIDGE . . .	118,075	10,062.40	89.70	7,913.00	1,119.75	939.95	—
FALL RIVER . . .	117,414	—	—	—	—	—	—
NEW BEDFORD . . .	110,022	1,761.64	451.41	—	—	1,310.23	—
LYNN . . .	100,909	20,766.31	477.53	16,555.49	3,733.29	—	—
SOMERVILLE . . .	100,773	633.69	—	—	—	633.69	—
LOWELL . . .	100,114	3,270.46	3,270.46	—	—	—	—
LAWRENCE . . .	86,785	255.00	255.00	—	—	—	—
QUINCY . . .	76,909	192.00	—	—	192.00	—	—
NEWTON . . .	66,144	3,164.80	180.01	—	1,894.40	1,090.39	—
BROCKTON . . .	62,407	19,904.11	4.95	17,804.50	—	2,088.15	6.51
MEDFORD . . .	61,444	—	—	—	—	—	—
MALDEN . . .	57,277	74.50	74.50	—	—	—	—
HOLYOKE . . .	56,139	269.64	42.30	—	227.34	—	—
HAVRHILL . . .	49,516	10.00	10.00	—	—	—	—
PITTSFIELD . . .	47,516	765.50	150.00	—	—	615.50	—
EVERETT . . .	47,228	14,470.08	8.00	—	14,462.08	—	—
SALEM . . .	43,472	17,806.90	1,555.00	7,153.00	7,337.99	1,760.91	—
CHELSEA . . .	42,673	888.19	135.00	—	753.19	—	—
CHICOPEE . . .	41,952	—	—	—	—	—	—
FITCHBURG . . .	41,700	—	—	—	—	—	—
WALTHAM . . .	40,557	16.50	—	—	16.50	—	—
TAUNTON . . .	37,431	101.95	—	—	101.95	—	—
REVERE . . .	35,319	—	—	—	—	—	—
BEVERLY . . .	25,871	263.82	—	—	—	263.82	—
NORTHAMPTON . . .	24,525	—	—	—	—	—	—
MELROSE . . .	24,256	8,624.50	61.00	8,319.65	140.50	103.35	—
GLOUCESTER . . .	24,164	3,694.85	1,055.50	—	2,268.85	370.50	—
NORTH ADAMS . . .	22,085	68.50	—	—	68.50	—	—
PEABODY . . .	22,082	13,582.42	—	—	13,582.42	—	—
LEOMINSTER . . .	21,894	244.37	—	—	244.37	—	—
ATTLEBORO . . .	21,835	75.00	—	—	75.00	—	—
GARDNER . . .	20,397	8,042.15	—	4,483.00	—	3,559.15	—
WOBURN . . .	19,695	—	—	—	—	—	—
WESTFIELD . . .	18,788	140.00	—	—	140.00	—	—
MARLBOROUGH . . .	15,781	—	—	—	—	—	—
NEWBURYPORT . . .	14,815	—	—	—	—	—	—
39 Cities . . .	2,975,799	\$275,928.60	\$29,303.78	\$149,403.68	\$50,471.38	\$46,663.25	\$86.51

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$1,411,457.38	—	\$591,653.83	\$540.36	\$42,346.48	\$31,651.46	\$57,929.96	\$400.00	\$572,672.52	\$72,026.16	\$42,236.61
WORCESTER	121,796.74	\$2,609.14	76,656.04	3,159.43	15,781.91	770.80	5,450.02	—	12,666.47	—	4,702.93
SPRINGFIELD	80,528.37	692.60	67,619.15	6,526.98	1,165.98	—	—	—	—	—	4,523.66
CAMBRIDGE	106,596.79	475.00	103,160.33	174.84	428.58	—	—	—	—	—	—
FALL RIVER	20,194.46	—	13,641.43	—	—	26.75	1,084.54	—	1,246.75	—	2,800.21
NEW BEDFORD	40,241.17	—	21,957.47	77.65	—	2,061.20	10,637.75	—	96.87	2,638.77	2,711.46
LYNN	79,482.72	—	65,590.70	1,512.18	119.19	115.10	3,323.20	—	854.66	647.50	7,320.19
SOMERVILLE	80,321.29	—	73,791.71	248.89	35.02	276.06	602.26	—	116.70	524.54	4,726.11
LOWELL	33,016.02	—	32,276.70	42.22	695.91	4.52	4,077.73	25.15	—	—	6,793.79
LAWRENCE	28,721.29	—	27,339.47	—	—	170.40	—	—	26.11	—	1,185.31
QUINCY	91,142.31	—	51,117.21	9,035.19	468.20	17,465.15	9,702.40	75.46	—	—	3,278.70
NEWTON	98,987.56	—	36,609.32	18,204.16	119.81	18.04	1,071.94	—	37,735.62	4,827.51	401.16
BROCKTON	33,645.63	—	24,371.96	2,430.23	4,003.12	—	1,000.47	—	837.41	—	802.44
MEDFORD	69,680.99	204.65	56,945.94	6,668.59	1,595.58	780.34	144.92	—	1,218.60	—	2,122.37
MALDEN	68,501.55	7.15	33,609.36	10,318.95	40.36	—	21,753.07	—	94.91	647.17	2,030.58
HOLYOKE	49,101.18	257.08	13,818.27	—	1,458.52	—	—	—	69.27	31,710.00	1,788.04
HAVERHILL	44,286.90	—	28,083.58	171.38	4,594.63	129.11	6,736.46	38.38	229.27	3,016.63	1,287.46
PITTSFIELD	21,483.13	—	18,976.51	2,273.16	—	—	—	—	—	—	233.46
EVERETT	34,566.53	—	23,752.87	1,175.58	—	—	—	—	—	—	1,539.91
SALEM	36,270.43	16.99	24,330.69	16.60	5,510.83	4,099.85	3,998.32	1,177.56	3,067.62	—	166.84
CHELSEA	48,598.44	—	44,445.77	—	83.06	204.00	250.56	—	400.16	696.55	2,722.34
CHICOPEE	15,827.80	—	11,637.47	45	514.07	—	735.96	—	198.54	—	2,741.31
FITCHBURG	28,087.59	—	15,408.20	519.12	8,336.90	179.96	1,630.16	—	1,835.17	—	1,778.08
WALTHAM	32,713.58	—	20,171.31	2,695.81	1,123.89	—	1,847.18	202.54	—	5,036.67	1,636.18
TAUNTON	21,802.15	—	19,054.31	113.61	—	—	1,788.12	—	—	—	846.11
REVERE	29,275.84	—	24,513.87	412.43	—	—	50.18	—	—	—	4,299.36
BEVERLY	18,984.69	—	10,346.09	3,070.61	193.79	159.37	4,529.14	—	—	—	685.69
NORTHAMPTON	31,566.58	14.52	10,756.30	25.89	1,638.81	177.68	17,967.59	406.49	129.19	—	450.11
MELROSE	25,283.68	9.13	17,413.85	5,930.52	1,981.19	46.30	186.02	—	534.76	—	181.91
GLoucester	20,338.76	260.24	13,120.23	3,308.29	1,691.22	320.00	500.00	—	784.96	—	553.82
NORTH ADAMS	8,765.98	—	8,279.61	—	27.03	—	24.30	—	—	232.08	202.96
PEABODY	18,101.58	—	14,341.12	186.48	2,652.24	80.46	—	—	—	—	841.28
LEONISTON	6,089.77	—	4,987.11	2.25	358.59	75.46	186.44	26.34	—	63.81	289.77
ATTLEBORO	32,534.35	301.26	6,306.20	300.53	17,214.69	—	5,107.90	—	2,157.60	915.87	230.30
GARDNER	4,677.42	—	3,687.00	980.13	—	—	—	6.26	—	—	4.03
WOBURN	26,400.87	—	18,076.79	—	—	262.64	3,701.69	39.56	—	253.12	4,067.07
WESTFIELD	6,582.09	—	6,415.83	—	251.72	251.85	592.40	50.30	25.15	—	490.81
MARLBOROUGH	11,201.87	—	9,231.23	18.47	447.45	419.84	3,013.37	—	191.33	—	664.87
NEWBURYPORT	19,012.59	—	11,471.92	—	—	—	—	—	2,739.90	693.94	226.17
39 Cities	\$2,966,968.07	\$4,847.76	\$1,654,766.75	\$80,140.98	\$113,884.77	\$61,441.95	\$173,424.56	\$2,646.58	\$639,731.00	\$123,930.32	\$112,153.40

TABLE VI. — Summary of Revenue Receipts.

Cities.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forths	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON	\$84,969,578.53	\$90,515,961.18	\$1,716,341.84	\$166,386.64	\$4,983,262.30	\$2,053.97	\$280,665.78	\$1,001,409.90	\$4,885,779.48	\$9,266,402.50	\$74,022.72	\$2,277,292.22
WORCESTER	14,649,009.47	10,386,101.86	259,453.90	9,898.11	876,639.67	2,008.36	65,548.02	334,005.18	1,388,319.96	1,145,933.10	55,683.46	125,457.85
SPRINGFIELD	13,819,287.14	9,362,868.31	184,425.05	4,459.82	1,602,370.12	20.00	67,889.59	307,754.58	1,172,432.87	1,030,338.43	40,207.97	180,328.37
CAMBRIDGE	9,366,047.82	7,330,214.45	153,683.66	4,349.11	395,386.80	11.50	1,843.05	179,713.86	584,533.54	483,506.69	39,017.07	39,017.07
FALL RIVER	5,814,246.91	4,293,983.32	123,223.30	1,681.00	454,446.40	746.18	—	118,824.80	459,186.25	367,893.01	35,248.52	72,997.53
NEW BEDFORD	6,452,157.22	4,549,071.43	171,144.26	3,573.94	665,601.20	—	886.97	122,085.88	544,123.69	345,194.51	46,357.61	81,930.07
LYNN	6,694,737.78	4,986,973.02	129,289.00	5,077.49	546,383.05	—	17,427.21	144,600.01	581,067.79	439,488.53	46,357.61	80,321.20
SOMERVILLE	6,780,647.55	4,986,973.02	129,289.00	5,077.49	546,383.05	—	17,427.21	144,600.01	581,067.79	439,488.53	46,357.61	80,321.20
LOWELL	6,122,932.34	4,495,221.89	108,920.31	2,305.50	525,410.24	—	1,859.57	130,639.17	457,414.18	330,904.39	26,802.71	83,616.02
LAWRENCE	5,092,113.99	3,819,126.33	89,941.50	2,780.03	455,452.31	80.00	312.99	130,639.17	457,414.18	330,904.39	26,802.71	83,616.02
QUINCY	5,895,131.62	4,201,980.25	34,346.17	1,438.49	282,529.97	22.60	48,052.95	155,432.29	530,341.13	418,201.58	29,013.37	103,240.23
NEWTON	6,239,106.18	4,801,980.25	34,346.17	1,438.49	282,529.97	22.60	48,052.95	155,432.29	530,341.13	418,201.58	29,013.37	103,240.23
BROCKTON	4,291,338.62	2,895,504.31	69,269.34	2,465.22	379,606.77	—	12,786.12	110,199.28	508,070.38	262,241.66	43,707.17	70,841.73
MEDFORD	4,131,604.27	2,639,745.36	84,633.85	2,846.00	332,125.56	1,061.38	35,332.61	114,878.74	528,726.35	223,275.52	23,730.30	75,376.46
MALDEN	4,034,405.80	2,693,968.31	41,281.76	1,500.35	507,486.93	419.76	630.48	82,889.24	174,356.74	136,624.02	78.75	45,467.73
HOLYOKE	3,173,655.95	2,393,381.36	75,500.33	1,660.72	297,484.11	—	2,003.48	64,610.83	406,118.43	170,184.20	—	45,467.73
HAYVERHILL	3,050,525.38	2,151,067.51	45,283.00	1,720.60	314,390.40	—	27,817.45	93,003.33	325,086.95	198,831.66	18,373.65	37,308.20
FITTSFIELD	3,640,173.56	2,767,878.10	28,926.75	5,009.49	287,449.50	—	2,773.39	60,502.96	253,894.51	178,123.03	4,890.78	36,270.43
SALEM	2,713,202.46	1,938,580.62	49,873.89	2,920.01	190,114.02	479.35	4,793.35	58,943.22	232,894.51	163,311.59	—	63,671.33
CHELSEA	2,744,333.41	2,012,571.06	57,543.04	3,942.25	167,464.98	10.00	7,910.56	45,528.72	102,470.16	612,784.13	3,388.73	15,827.80
CHICOPEE	2,639,361.50	1,660,240.66	47,737.75	2,786.30	167,464.98	—	1,138.07	64,084.35	200,260.32	141,208.55	13,820.43	28,087.59
FITCHBURG	3,016,942.02	2,103,080.07	43,732.30	1,527.30	218,273.21	—	2,859.90	73,513.95	233,049.36	160,227.25	18,048.19	32,713.58
WALTHAM	2,723,923.19	1,955,920.13	44,251.80	1,424.73	187,869.03	—	16,003.15	58,712.11	168,798.92	809,344.99	12,459.10	29,275.84
TAUNTON	2,779,084.93	1,488,976.41	47,438.50	1,993.17	167,554.12	—	2,309.60	33,945.82	171,161.74	116,102.64	—	29,275.84
REVERE	2,280,041.16	1,766,551.12	50,904.38	611.90	109,118.12	—	2,309.60	33,945.82	171,161.74	116,102.64	—	29,275.84
BEVERLY	1,880,354.35	1,419,734.50	14,780.33	496.10	136,978.25	12.85	11,101.41	43,228.51	156,202.40	70,248.99	12,599.17	18,984.69
NORTHAMPTON	1,323,756.60	773,633.78	26,439.17	1,458.34	137,754.25	—	2,573.73	43,044.46	109,577.64	77,146.48	7,947.32	31,566.58
MELROSE	1,807,006.08	1,233,823.70	3,013.32	518.35	235,917.78	—	28,151.89	58,261.05	102,375.32	162,375.32	16,451.15	25,283.68
GLOUCESTER	1,921,484.14	1,233,823.70	3,013.32	518.35	235,917.78	—	28,151.89	58,261.05	102,375.32	162,375.32	16,451.15	25,283.68
NORTH ADAMS	1,921,484.14	1,233,823.70	3,013.32	518.35	235,917.78	—	28,151.89	58,261.05	102,375.32	162,375.32	16,451.15	25,283.68
PEABODY	1,821,088.93	1,061,028.01	34,266.16	490.50	116,097.12	—	8,100.00	36,842.81	124,932.77	179,397.80	588.62	8,765.98
LEMINSTER	1,391,243.42	924,370.03	20,743.50	210.95	78,049.38	—	1,604.86	35,355.06	217,256.36	453,808.15	8,945.26	18,101.58
ATTLEBORO	973,674.43	887,449.21	12,622.75	240.17	145,888.90	—	8,383.82	35,927.41	110,607.92	109,401.99	8,945.26	18,101.58
GARDNER	1,256,287.80	887,983.17	16,808.00	1,327.09	61,418.38	9.28	7,728.80	29,378.24	77,945.91	83,888.00	4,517.29	4,517.29
WOBURN	1,567,275.92	809,962.14	25,933.59	425.90	73,844.38	—	33,750.91	35,172.86	110,595.61	79,450.57	7,950.57	26,400.87
WESTFIELD	1,567,275.92	809,962.14	25,933.59	425.90	73,844.38	—	33,750.91	35,172.86	110,595.61	79,450.57	7,950.57	26,400.87
MALDENBOROUGH	827,931.88	544,916.54	26,485.52	252.60	78,978.01	—	168.22	24,662.76	81,171.39	60,689.77	1,700.76	11,201.87
NEWBURYPORT	896,012.98	544,746.80	723.50	723.50	137,762.96	—	168.22	24,662.76	81,171.39	60,689.77	134.00	19,012.59
39 Cities	\$235,648,150.52	\$166,414,221.79	\$4,035,968.30	\$257,964.04	\$16,621,679.94	\$11,741.96	\$839,245.91	\$4,438,388.09	\$16,830,890.46	\$21,614,858.98	\$573,316.75	\$4,009,854.30

1 Includes \$19.09 from administration of trust funds.

2 Includes \$16.50 from administration of trust funds.

3 Includes \$11 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — Maintenance of Departments.
1. General Government.

CITIES.	Population of 1935	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	817,713	\$1,996,422.59	\$97,081.12	\$78,906.30	\$880,161.26	\$737,241.07	\$203,032.84
WORCESTER	100,471	500,217.01	12,580.10	24,580.04	215,364.12	196,966.56	50,726.10
SPRINGFIELD	149,642	300,412.67	3,847.84	15,106.82	171,407.11	116,435.56	93,645.34
CAMBRIDGE	118,075	313,613.74	17,738.84	20,465.70	117,781.99	107,731.99	49,916.19
FALL RIVER	117,414	164,962.33	4,053.83	6,824.96	77,017.54	53,912.76	23,151.24
NEW BEDFORD	110,022	217,357.29	8,189.73	14,006.34	77,581.93	83,124.73	34,474.56
LYNN	100,909	190,863.95	5,958.78	11,056.32	82,950.66	76,704.38	19,194.33
SOMERVILLE	100,773	215,923.32	15,579.78	19,250.90	93,466.45	87,662.39	17,582.39
LOWELL	100,114	226,046.96	8,028.74	12,770.03	83,744.63	83,053.02	29,536.71
LAWRENCE	86,785	160,655.33	—	17,081.10	63,169.74	77,331.47	17,331.47
QUINCY	76,909	197,969.12	8,222.78	10,323.50	86,345.11	70,293.13	22,280.60
NEWTON	66,144	216,435.38	182.87	10,345.11	86,345.11	93,832.39	34,479.60
BROCKTON	62,407	176,982.40	1,858.92	7,222.92	87,690.24	93,832.39	21,392.72
MEDFORD	61,444	152,417.59	10,394.33	11,303.48	58,331.23	53,861.20	16,597.35
MALDEN	57,277	105,248.44	3,584.61	6,791.68	55,258.28	35,321.02	4,092.85
HOLYOKE	56,139	154,531.13	1,108.06	10,904.76	61,527.58	61,527.58	19,726.65
HAVERHILL	49,516	107,459.15	—	12,588.24	46,901.07	31,029.95	12,939.89
PITTSFIELD	47,516	107,338.64	3,181.57	5,758.46	50,076.93	41,665.21	6,656.47
EVERETT	47,228	126,968.17	11,010.47	9,373.54	59,025.64	39,328.92	8,229.60
SALEM	43,472	104,689.80	8,062.62	7,860.83	43,296.38	36,095.67	9,374.30
CHELSEA	42,673	112,036.78	8,692.22	7,188.96	41,251.45	31,947.65	22,936.50
CHICOPEE	41,952	103,972.85	904.99	5,531.90	46,682.60	33,304.02	9,872.35
FITCHBURG	40,557	102,510.05	5,091.46	6,553.37	38,687.34	45,997.00	15,941.51
WALTHAM	37,431	86,844.21	5,623.58	6,737.51	50,893.49	23,321.44	7,465.05
TAUNTON	35,319	125,193.09	7,099.72	5,198.89	43,759.11	25,047.12	5,448.42
REVERE	25,871	86,923.15	5,250.14	11,486.36	30,189.55	25,679.55	4,365.30
BEVERLY	24,525	68,204.53	3,261.13	4,709.00	22,871.27	22,871.27	10,890.22
NORTHAMPTON	24,256	52,313.68	135.00	3,879.17	30,741.27	38,202.28	7,198.81
MELROSE	24,164	82,977.16	2,011.05	4,823.75	32,714.22	32,714.22	8,849.48
GLOUCESTER	22,568	88,956.38	—	9,316.39	24,024.98	21,516.47	3,432.01
NORTH ADAMS	22,085	50,442.49	3,714.72	1,168.32	33,219.71	14,057.25	11,934.29
PEABODY	22,082	67,096.31	2,449.72	4,170.34	27,083.18	8,143.58	12,212.01
LEOMINSTER	21,834	48,009.88	2,453.82	2,571.39	30,253.72	30,253.72	3,800.56
ATTLEBORO	21,833	71,795.35	2,930.07	7,403.70	20,371.63	11,313.19	3,653.79
GARDNER	20,397	42,118.31	2,390.07	4,389.63	32,444.93	20,463.13	6,160.30
WOBURN	19,695	62,862.48	1,979.98	2,634.11	18,220.21	13,886.61	4,082.44
WESTFIELD	18,788	42,041.93	1,899.67	2,953.00	19,694.48	13,920.32	3,732.50
MARLBOROUGH	15,781	40,859.55	2,694.22	2,818.03	19,694.48	7,491.25	7,954.19
NEWBURYPORT	14,815	38,459.37	606.00	2,842.03	19,565.90	—	—
39 Cities	2,975,790	\$7,213,182.56	\$277,324.06	\$410,399.30	\$3,098,856.69	\$2,562,012.24	\$864,590.27

TABLE VII. — Maintenance of Departments — Continued.
 1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$880,161.26	\$85,254.77	\$113,963.51	\$255,731.36	\$812,335.39	\$49,463.32	\$63,412.91
WORCESTER	215,364.12	50,478.84	196,203.29		52,516.66	9,626.73	6,538.60
SPRINGFIELD	171,407.11	30,159.46	30,322.52	43,886.78	61,656.70	4,279.54	1,102.11
CAMBRIDGE	117,761.63	15,331.46	153,456.59		30,757.79	7,114.47	1,101.32
FALL RIVER	77,017.54	8,969.09	14,577.14	15,242.81	20,095.34	2,871.47	18,133.16
LYNN	77,561.93	15,361.65	134,678.60		21,269.28	3,377.93	2,871.47
NEW BEDFORD	83,950.66	12,226.02	20,509.37	20,636.34	25,401.98	2,223.75	1,943.20
SOMERVILLE	95,146.45	12,329.84	148,076.55		23,881.90	2,463.25	3,798.60
LOWELL	89,744.63	12,972.51	142,202.39		15,331.61	6,687.83	4,000.00
LAWRENCE	83,169.74	10,174.20	11,574.07		25,376.85	3,413.46	2,975.29
QUINCY	86,545.11	14,641.08	20,209.15	19,601.11	15,331.61	3,365.12	1,821.55
NEWTON	78,117.11	16,712.44	132,458.59	24,674.36	25,236.34	1,471.59	2,179.15
DORCHSTER	87,690.24	11,711.14	18,462.07	20,707.68	31,777.98	2,416.94	2,614.43
MEDFORD	58,331.23	9,793.33	8,746.38	19,907.26	15,566.59	743.10	3,574.57
MAIDEN	55,258.28	7,702.58	12,212.73		20,430.82	2,085.00	3,827.15
HOLYOKE	61,527.58	9,421.78	12,503.30	17,627.50	19,711.00	2,264.00	—
HAVERTHILL	46,901.07	11,064.64	16,142.72		15,498.52	2,249.58	1,945.61
PITTSFIELD	50,076.93	8,026.37	8,276.58	13,790.86	17,082.31	1,185.81	1,715.00
EVERETT	59,025.64	11,147.26	10,842.86	16,147.57	18,115.00	1,511.25	1,261.70
SALEM	43,296.38	8,763.60	5,630.12	10,408.27	15,877.05	1,684.84	872.50
CHELSEA	41,251.45	6,775.40	117,769.72		13,685.35	1,614.41	1,406.57
CHICPEE	46,682.60	8,741.47	6,694.16	14,477.65	14,460.66	609.26	1,699.40
FITCHBURG	38,687.34	6,233.61	116,124.76		13,175.13	1,724.88	1,428.96
WALTHAM	50,893.49	9,977.32	123,257.56		13,185.37	2,320.00	2,320.00
TAUNTON	43,759.11	12,934.57	7,858.81		12,053.07	1,853.54	1,853.54
REVERE	39,691.11	5,554.27	6,833.50	8,103.73	15,096.78	1,264.94	1,497.13
BEVERLY	30,189.55	4,465.95	5,362.45	9,444.49	11,611.32	450.00	910.00
NORTHAMPTON	22,871.27	6,429.82	2,993.75	7,389.83	6,345.58	276.38	252.84
MELROSE	30,741.27	5,323.04	114,438.14	6,572.90	10,725.69	13.72	250.68
GLOUCESTER	38,076.29	7,023.79	6,739.27	8,893.80	13,330.64	1,782.17	306.62
NORTH ADAMS	24,024.98	4,759.14	19,794.43		8,442.17	449.30	579.94
PEABODY	33,210.71	4,646.21	5,711.73	11,799.50	10,265.47	608.60	188.20
LEONISTON	23,533.18	3,953.72	3,908.96	4,766.81	8,726.48	1,012.21	1,165.00
ATLEBORO	27,083.55	4,384.41	5,368.56	6,572.60	9,836.82	550.07	371.00
GARDNER	20,371.63	3,071.66	3,071.66	4,816.56	5,708.06	788.40	
WOBURN	32,344.93	13,870.48	4,127.29	6,118.56	5,503.17	601.31	1,164.12
WESTFIELD	18,220.21	2,500.37	18,658.58		5,571.31	449.95	1,280.00
MARLBOROUGH	19,694.48	4,920.81	18,461.48		5,848.09	464.10	
NEWBURYPORT	19,565.90	5,062.13	17,586.27		5,419.21	983.83	704.46
39 Cities	\$3,098,856.69	\$485,544.92	\$784,699.61	\$567,378.42	\$985,704.29	\$122,392.84	\$153,136.61

¹ Treasurer and collector.

TABLE VII. — Maintenance of Departments — Continued.
I E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
Boston	\$737,241.07	\$200,679.99	\$46,061.32	—	\$33,031.32	—	\$20,588.11	\$296,273.52	\$140,006.81
Worcester	196,966.56	17,864.36	22,013.56	\$5,181.48	—	—	20,941.70	48,119.97	5,394.46
Springfield	116,435.56	28,410.61	20,797.82	2,500.00	8,963.05	8,654.83	12,203.38	23,510.76	20,049.94
Cambridge	107,731.99	21,390.31	20,890.62	3,268.90	—	9,875.73	9,875.73	32,814.12	10,836.88
Fall River	53,912.76	9,479.24	9,898.56	446.25	4,800.00	—	1,142.45	18,214.47	142.69
New Bedford	83,124.73	7,716.01	17,950.71	346.13	—	24,978.73	5,333.59	26,217.25	582.31
Lynn	76,704.38	15,358.65	8,595.88	5,933.83	—	20,984.68	11,889.75	17,060.07	2,815.35
Somerville	68,363.85	7,205.67	16,439.65	5,933.83	—	9,754.23	9,119.39	19,594.58	316.45
Lowell	85,906.85	13,890.68	10,180.32	2,200.00	—	14,623.38	6,998.55	24,040.05	14,033.47
Lawrence	63,053.02	11,389.41	7,712.95	2,150.00	—	20,989.89	4,504.23	20,508.56	6,689.18
Quincy	70,293.13	10,471.05	7,724.51	800.00	4,019.65	23,567.52	—	17,131.62	7,098.78
Newton	93,332.39	10,585.83	15,903.52	—	—	45,015.23	9,683.66	11,854.74	289.41
Brockton	55,817.60	6,939.47	9,875.22	2,700.00	—	17,215.10	5,975.56	13,177.68	2,634.57
Medford	55,861.20	9,790.65	9,182.54	2,650.00	—	13,999.55	—	7,767.34	737.72
Malden	35,521.02	4,372.42	5,993.99	2,889.68	14,080.00	9,384.41	—	14,854.28	586.54
Holyoke	61,264.08	9,503.19	7,668.53	2,889.68	—	11,499.24	960.00	7,877.73	130.89
Haverhill	31,029.95	2,423.46	7,494.00	129.62	—	14,695.66	4,346.37	8,561.90	881.13
Pittsfield	41,665.21	3,784.07	9,039.70	—	9,990.85	10,477.48	1,393.03	5,951.68	212.54
Everett	39,328.92	3,185.36	7,915.26	2,440.00	—	5,412.42	2,817.08	9,740.69	1,038.72
Salem	36,095.61	3,648.41	6,586.94	2,029.55	—	14,695.66	—	6,168.78	366.30
Chelsea	31,947.65	6,672.42	7,452.51	2,062.02	—	9,183.28	5,679.66	5,447.70	8,570.63
Chicopee	33,504.02	5,600.38	5,837.65	4,052.25	—	2,992.48	2,949.13	9,030.67	100.00
Fitchburg	42,305.53	4,059.84	5,691.94	2,008.00	9,147.73	16,287.62	2,533.12	5,447.70	8,570.63
Waltham	45,997.00	3,707.28	8,650.65	800.00	—	2,992.48	2,949.13	9,030.67	100.00
Taunton	23,321.44	1,495.91	6,753.25	—	—	3,489.31	—	6,462.11	226.25
Revere	25,047.12	3,351.54	4,935.91	1,735.00	6,582.00	3,489.31	—	6,462.11	226.25
Beverly	25,679.55	2,634.58	5,901.38	—	4,400.00	4,511.56	—	6,497.03	—
Northampton	16,538.02	1,689.07	6,679.99	240.78	—	3,323.80	—	3,203.78	57.71
Melrose	38,202.28	3,739.30	7,077.63	—	14,617.59	7,492.29	—	6,587.70	1,068.46
Gloucester	32,714.22	13,703.41	5,601.34	—	—	4,974.85	—	7,366.16	15.00
North Adams	21,516.47	1,492.33	5,639.81	—	3,955.94	6,151.87	—	4,361.52	35.70
Peabody	14,057.25	3,269.61	3,795.62	—	—	—	—	6,956.32	24.40
Leominster	8,143.58	2,497.20	2,444.91	—	—	—	—	3,177.07	1,499.50
Attleboro	30,253.72	1,250.00	3,568.94	922.96	8,515.83	10,089.09	—	4,407.40	3,154.84
Gardner	11,313.19	2,314.36	2,604.70	—	825.00	2,228.04	—	3,087.55	186.25
Woburn	20,463.13	3,006.74	4,010.07	—	7,776.39	2,582.38	—	2,353.72	—
Westfield	13,886.61	1,313.35	4,776.33	—	5,420.78	—	—	2,583.79	22.43
Ware	11,920.32	2,237.81	3,426.79	—	—	3,380.12	—	2,583.79	291.81
Marlborough	1,920.32	1,289.64	2,586.80	—	—	—	—	2,826.31	788.50
Newburyport	7,491.25	—	—	—	—	—	—	—	—
39 Cities	\$2,562,012.24	\$463,414.81	\$362,671.82	\$47,486.85	\$137,775.74	\$434,448.82	\$141,231.94	\$735,060.33	\$239,921.93

TABLE VII. -- Maintenance of Departments -- Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1935	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	817,713	\$9,632,609.78	\$5,645,213.77	\$3,594,379.94	\$15,977.26	\$342,478.30	\$29,667.51	\$4,893.00
Worcester	190,471	1,909,797.13	930,908.39	886,179.59	3,319.11	63,905.59	24,284.45	1,200.00
Springfield	149,642	1,743,599.88	730,424.76	802,032.96	5,600.65	56,118.70	93,522.81	-
Cambridge	118,075	1,158,410.92	526,878.59	506,605.29	3,311.71	27,074.05	21,070.85	73,470.43
Fall River	117,414	723,405.84	368,421.09	332,023.78	461.30	10,987.71	7,125.02	4,386.94
New Bedford	110,022	792,450.59	397,172.54	329,174.58	605.49	25,343.04	15,716.71	4,438.23
Lynn	100,909	921,786.05	358,906.62	492,744.35	2,442.56	14,429.70	8,136.76	45,126.06
Somerville	100,773	842,173.73	373,232.14	410,914.73	1,343.83	14,225.94	12,872.25	29,584.84
Lowell	100,114	735,181.21	339,953.72	355,076.78	1,061.92	16,824.18	20,845.61	819.00
Lawrence	86,785	657,874.10	306,578.18	322,830.37	2,300.73	15,945.34	2,579.68	7,639.80
Quincy	76,909	630,657.51	297,390.08	294,253.88	12,871.16	21,380.96	21,380.96	32,651.62
Newton	66,144	689,355.85	337,484.10	270,258.38	487.73	21,312.56	57,333.57	2,479.51
Brockton	62,407	538,965.02	219,870.53	282,659.95	116.68	11,833.97	22,547.49	1,927.40
Medford	61,444	477,004.98	216,068.32	228,479.02	2,000.00	7,596.21	11,725.48	11,335.95
Malden	57,277	517,072.76	230,402.69	256,996.48	1,144.40	13,488.29	15,040.90	-
Holyoke	56,130	570,026.68	227,069.86	323,229.10	74.28	9,364.70	8,850.80	1,437.94
Haverhill	49,516	366,316.48	136,872.62	209,232.70	211.50	7,694.43	9,542.90	2,762.33
Pittsfield	47,516	291,909.31	128,120.04	138,340.76	370.00	10,036.02	2,063.10	12,979.39
Everett	43,472	486,744.99	190,326.80	256,239.87	1,400.00	14,079.79	1,873.98	22,224.49
Salem	42,673	322,126.00	147,004.56	139,628.43	-	4,584.59	17,856.05	13,052.37
Chelsea	42,065	438,950.81	177,145.36	223,804.63	437.85	7,935.58	-	29,627.39
Chicopee	41,952	309,493.11	130,409.69	170,235.60	-	7,338.82	1,424.00	25.00
Fitchburg	41,700	314,831.44	113,176.00	184,140.82	438.16	9,121.43	5,357.48	2,597.55
Waltham	40,557	306,325.54	125,893.27	127,809.15	1,300.62	7,798.52	12,316.01	31,007.97
Taunton	37,431	260,160.06	111,668.96	125,940.87	-	3,578.18	7,783.84	11,188.21
Revere	35,319	246,960.39	96,773.53	126,270.63	-	7,793.57	6,131.60	-
Beverly	25,871	259,129.37	101,575.53	131,556.63	-	5,384.87	-	-
Northampton	24,525	153,794.82	54,907.22	84,389.85	-	5,231.48	5,301.99	15,330.35
Melrose	24,256	198,038.22	81,057.13	100,485.56	174.03	9,032.24	9,032.24	57.40
Gloucester	24,164	205,561.16	80,608.03	104,256.07	349.09	8,267.05	7,821.99	5,165.60
North Adams	22,085	119,927.63	53,206.51	57,021.01	269.20	2,692.14	12,570.12	6,010.81
Peabody	22,082	193,744.52	69,802.97	96,398.69	439.89	5,088.04	853.23	879.60
Leominster	21,894	138,332.14	46,332.42	77,775.44	-	2,712.72	7,213.51	389.75
Atholboro	21,835	177,154.15	58,184.77	111,345.03	209.35	2,712.74	3,802.26	900.00
Gardner	20,397	97,921.85	38,957.32	52,253.09	-	2,643.43	4,008.01	-
Woburn	19,695	98,792.97	43,016.18	48,556.25	824.53	2,822.50	3,223.51	350.00
Westfield	15,783	120,224.21	54,885.11	57,808.09	-	2,827.63	4,243.38	400.00
Marlborough	15,781	93,400.19	44,385.57	37,958.02	225.00	3,516.98	147.00	147.00
Newburyport	14,815	78,288.79	36,042.56	31,769.29	-	941.89	8,558.05	977.00
39 Cities	2,975,790	\$27,821,309.18	\$13,626,936.59	\$12,443,135.66	\$46,306.68	\$792,905.93	\$528,429.73	\$383,594.59

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,645,213.77	\$5,082,746.15	\$221,867.10	\$63,358.94	\$126,924.70	\$150,316.88
WORCESTER . . .	930,908.39	880,072.36	13,142.18	5,303.87	7,108.66	25,281.32
SPRINGFIELD . . .	730,424.76	686,193.15	22,598.82	5,131.73	2,656.77	13,844.29
CAMBRIDGE . . .	526,878.59	492,453.37	21,052.35	1,336.23	7,752.89	4,283.75
FALL RIVER . . .	368,421.09	344,383.11	14,383.04	4,080.90	1,925.81	3,648.23
NEW BEDFORD . . .	397,172.54	371,064.86	13,257.31	2,848.74	5,282.28	4,719.35
LYNN . . .	358,906.62	335,786.98	14,071.29	3,234.08	1,035.75	4,778.52
SOMERVILLE . . .	373,232.14	360,828.59	5,909.03	2,667.05	359.95	3,467.52
LOWELL . . .	339,953.72	315,630.23	9,398.30	2,181.15	8,485.02	4,259.02
LAWRENCE . . .	306,578.18	292,228.65	6,765.67	1,974.14	2,373.40	3,236.32
QUINCY . . .	297,390.08	274,695.71	12,644.47	1,809.97	1,640.53	6,599.40
NEWTON . . .	337,484.10	313,794.99	12,937.38	3,141.64	2,917.36	4,692.73
BROCKTON . . .	219,879.53	201,924.75	9,755.90	1,531.16	1,901.54	4,766.18
MEDFORD . . .	216,068.32	202,673.58	9,759.16	1,119.59	438.14	2,077.85
MALDEN . . .	230,402.69	216,493.38	8,206.95	1,316.61	1,151.06	3,234.69
HOLYOKE . . .	227,069.86	216,898.51	5,270.00	—	—	4,901.35
HAVERHILL . . .	136,872.62	129,675.38	3,551.60	504.87	363.25	2,777.52
PITTSFIELD . . .	128,120.04	121,809.75	2,821.87	1,326.91	394.52	1,766.99
EVERETT . . .	190,926.86	182,027.74	4,616.91	1,318.44	1,104.62	1,859.15
SALEM . . .	147,004.56	138,613.09	3,686.65	1,768.60	1,474.31	1,461.91
CHELSEA . . .	177,145.36	167,322.66	2,369.31	1,954.28	2,738.84	2,760.27
CHICOPEE . . .	130,409.69	120,412.54	7,095.88	157.56	871.33	1,872.38
FITCHBURG . . .	113,176.00	98,633.04	8,236.42	1,641.02	2,233.98	2,431.54
WALTHAM . . .	125,893.27	114,146.64	4,823.50	1,343.18	3,153.57	2,426.38
TAUNTON . . .	111,668.96	107,192.80	1,529.15	829.26	948.98	1,168.77
REVERE . . .	96,773.53	89,838.43	3,620.88	862.22	584.37	1,867.63
BEVERLY . . .	101,575.53	94,742.40	3,508.14	698.59	401.52	2,224.88
NORTHAMPTON . . .	54,907.22	50,714.92	2,236.31	498.75	725.74	731.50
MELROSE . . .	81,057.13	76,231.52	3,205.07	—	—	1,620.54
GLOUCESTER . . .	80,608.03	72,512.64	3,824.03	1,877.14	581.45	1,812.77
NORTH ADAMS . . .	53,206.51	49,241.98	2,031.19	646.99	124.79	1,161.56
PEABODY . . .	69,802.97	64,352.40	2,034.51	115.77	105.78	3,194.51
LEOMINSTER . . .	46,332.42	42,623.98	2,810.40	—	8.52	889.52
ATTLEBORO . . .	58,184.77	49,964.73	5,431.07	701.73	294.67	1,792.57
GARDNER . . .	38,957.32	33,796.02	2,400.74	844.72	1,070.75	845.09
WOBURN . . .	43,016.18	38,723.91	3,644.88	5.75	—	641.64
WESTFIELD . . .	54,885.11	49,670.85	3,987.15	47.84	241.64	937.63
MARLBOROUGH . . .	44,385.57	39,746.00	1,584.84	1,098.61	994.48	961.64
NEWBURYPORT . . .	36,042.56	33,023.29	1,524.70	589.55	476.95	428.07
39 Cities . . .	\$13,626,936.59	\$12,552,885.08	\$481,594.15	\$119,867.58	\$190,847.92	\$281,741.86

TABLE VII. — *Maintenance of Departments* — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,594,379.94	\$3,410,847.37	\$16,552.64	—	\$74,732.18	\$24,993.46	\$67,254.29
WORCESTER	886,179.59	832,495.46	7,901.44	—	10,842.04	4,299.72	30,640.99
SPRINGFIELD	862,032.96	815,306.58	22,969.54	—	12,908.59	4,745.91	6,102.34
CAMBRIDGE	506,605.29	464,670.66	29,611.93	—	6,649.54	3,537.80	2,135.36
FALL RIVER	332,023.78	310,232.13	9,086.74	—	3,761.85	3,761.85	1,058.43
NEW BEDFORD	349,174.58	329,445.54	4,627.95	—	8,213.84	2,200.76	4,686.49
LYNN	492,744.35	468,427.83	12,588.07	—	8,664.17	2,202.93	861.35
SOMERVILLE	410,914.73	390,790.53	9,714.42	—	5,943.31	2,199.37	2,297.10
LOWELL	355,076.78	332,664.99	4,507.44	—	5,727.26	10,956.68	1,220.41
LAWRENCE	322,830.37	300,967.95	7,740.55	—	6,228.34	5,449.30	2,444.23
QUINCY	264,253.88	243,181.88	10,615.04	—	3,978.33	4,422.40	2,056.23
NEWTON	270,258.38	236,654.17	15,317.22	—	5,020.18	10,997.41	2,289.40
BROCKTON	282,659.95	255,023.03	11,787.58	—	5,588.43	6,736.32	2,989.40
MEDFORD	228,479.02	218,600.62	3,735.83	—	2,608.39	2,634.38	3,524.59
MALDEN	256,996.48	240,643.06	7,990.83	—	5,411.54	3,439.33	899.80
HOLYOKE	323,229.10	277,790.34	8,566.83	\$14,176.00	5,768.28	11,231.36	1,511.70
HAVERTHILL	138,340.76	189,542.67	7,273.92	2,431.34	3,433.81	1,866.75	3,676.29
PITTSFIELD	209,232.70	124,628.48	5,289.05	—	2,603.75	4,134.16	1,683.32
EVERETT	256,239.87	232,018.73	7,007.51	—	2,856.16	12,489.50	1,748.78
SALEM	139,628.43	131,110.81	1,784.11	—	1,901.19	1,987.95	1,889.37
CHELSEA	223,804.63	208,949.28	7,283.00	2,758.00	7,825.40	793.76	1,308.56
CHICOPEE	170,295.60	158,112.07	9,358.26	—	3,430.56	1,138.15	952.99
FITCHBURG	184,140.82	168,601.47	4,321.31	—	3,720.66	9,524.15	1,308.56
WALTHAM	127,809.15	115,328.95	3,752.99	3,590.00	2,252.23	856.80	1,259.86
TAUNTON	123,540.87	115,704.10	3,622.94	—	3,001.04	2,206.72	2,873.50
REVERE	136,270.63	124,648.89	6,223.94	—	3,577.74	1,857.66	763.06
BEVERLY	131,536.63	119,114.23	5,857.95	—	1,534.76	3,273.56	306.05
NORTHAMPTON	84,389.85	77,717.74	1,557.74	9,600.00	1,687.43	1,045.84	1,783.60
MELROSE	100,485.56	80,510.74	8,178.53	—	2,175.79	1,977.92	2,510.77
QUINCY	104,256.07	89,413.06	3,500.46	—	1,050.18	978.54	652.08
CLAREMONT	57,021.01	50,839.75	5,061.24	—	2,608.20	2,018.07	1,410.21
NORTH ADAMS	96,398.69	85,300.97	4,066.97	—	2,002.37	1,312.97	801.57
FRAMINGHAM	79,775.44	54,857.56	5,127.81	17,064.00	1,978.07	3,040.66	531.60
ATTLEBORO	111,345.03	82,186.99	9,469.76	18,480.00	1,740.64	1,810.34	995.58
GARDNER	52,253.09	38,236.67	5,062.26	—	1,327.42	687.61	452.30
WOBURN	48,556.25	45,577.82	506.26	—	1,040.90	452.30	290.44
WESTFIELD	57,868.09	53,507.82	2,576.63	—	1,493.34	456.30	630.72
MAHLBOROUGH	37,938.02	31,204.00	4,153.66	—	597.46	1,360.50	247.84
NEWBURYPORT	31,769.29	28,133.31	1,430.18	—	—	—	—
39 Cities	\$12,443,135.66	\$11,525,188.25	\$294,639.85	\$68,099.34	\$223,457.04	\$169,948.11	\$161,803.07

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Thinning Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$0,992.24	\$5,985.02	\$205,145.28	\$91,890.42	\$45,442.60	\$11,885.23	\$17,782.28	—	—	\$4,893.00	—	—
WORCESTER	—	3,319.11	27,030.40	11,022.47	25,852.72	7,210.09	17,074.36	—	—	1,200.00	—	—
SPRINGFIELD	—	1,500.65	40,882.33	1,052.92	14,183.45	4,046.27	89,380.57	\$95.97	—	—	—	—
CAMBRIDGE	—	3,311.71	15,579.72	—	11,494.33	4,589.89	16,480.96	—	\$71,464.93	—	\$2,005.50	—
FALL RIVER	—	461.30	1,752.00	3,849.55	5,386.16	1,001.76	5,953.26	170.00	—	312.00	4,074.94	—
NEW BEDFORD	—	605.49	6,771.67	10,399.05	8,172.32	7,073.21	8,643.50	—	—	492.00	3,946.23	—
LYNN	—	2,442.56	5,886.46	—	8,543.24	2,497.49	5,639.27	—	42,984.61	2,091.45	50.00	—
SOMERVILLE	—	1,343.83	3,918.00	—	7,230.69	4,232.71	8,639.54	—	22,384.84	—	7,200.00	—
LOWELL	—	1,661.92	6,449.81	4,790.75	8,115.43	5,107.17	15,738.44	—	—	709.00	1,110.00	—
LAWRENCE	—	2,300.73	6,490.22	2,616.00	6,879.53	2,579.68	—	—	—	1,995.00	5,233.97	—
QUINCY	—	2,109.81	4,394.22	3,717.47	4,759.47	12,856.44	—	—	26,338.82	1,078.83	5,233.97	—
NEWTON	—	487.73	18,618.98	—	2,693.58	40,765.89	8,524.52	—	—	1,937.40	—	—
BROCKTON	—	116.68	4,453.00	3,329.76	4,051.21	8,379.35	16,567.68	—	—	50.00	—	—
MEDFORD	2,000.00	600.00	4,572.21	—	3,024.01	1,450.81	14,168.04	—	—	—	—	—
MALDEN	—	1,144.40	8,544.03	2,644.96	3,694.26	3,480.73	11,566.17	1,098.30	—	555.50	882.44	—
HODYSKE	—	211.28	2,350.00	2,535.00	4,479.70	3,383.77	2,129.24	—	—	1,741.04	1,021.20	—
HAYVERHILL	—	71.50	2,960.18	2,351.59	2,382.06	7,413.66	608.06	511.91	12,962.39	17.00	—	—
PITTSFIELD	—	370.00	3,065.87	2,213.34	4,726.81	883.14	87.47	—	21,524.49	700.00	—	—
LYVERETT	—	1,400.00	9,533.95	—	4,745.84	4,877.68	12,978.37	—	12,073.37	979.00	—	—
SALEM	—	—	2,030.99	—	2,554.00	—	—	—	29,627.39	—	—	—
CHelsea	—	437.85	3,155.58	—	4,780.00	425.68	998.32	—	—	—	25.00	—
CHICOPPEE	—	—	2,298.43	—	5,040.39	1,785.82	3,571.66	—	—	2,103.75	493.80	—
FITCHBURG	—	438.16	1,802.93	2,491.61	4,826.89	1,785.82	7,941.69	—	30,451.53	437.94	118.50	—
WALTHAM	—	1,500.62	1,486.96	2,013.25	4,298.31	4,374.32	7,941.69	—	8,779.13	2,199.08	210.00	—
TAUNTON	—	—	—	—	3,578.18	3,897.56	3,886.28	—	6,033.99	31.67	66.00	—
REVERE	—	—	3,351.24	1,929.33	2,513.00	—	—	—	14,630.35	500.00	200.00	—
REVERLY	—	—	3,045.00	—	2,339.87	2,387.92	2,914.07	—	—	—	—	—
NORTHAMPTON	—	174.03	1,632.06	2,477.61	1,121.81	10,891.79	1,364.97	132.73	—	57.40	—	—
MELROSE	—	349.09	2,034.70	4,999.79	2,373.13	7,594.54	7,821.99	731.81	5,013.60	—	152.00	—
GLoucester	—	269.20	319.01	—	2,340.99	96.00	666.78	90.45	3,445.14	—	2,565.67	—
NORTH ADAMS	—	439.89	46.19	—	2,179.75	4,662.76	15,057.37	1,855.09	—	829.60	50.00	—
PEABODY	—	—	1,195.46	1,712.83	1,297.27	3,187.97	4,025.54	—	—	235.00	154.75	—
LEONMINSTER	—	209.35	1,225.00	374.89	1,699.90	1,411.54	2,390.72	—	—	900.00	—	—
ATTLEBORO	—	—	667.95	303.62	1,593.56	1,762.53	1,180.48	1,125.00	—	—	—	—
GARDNER	—	—	746.25	1,484.50	1,338.00	1,587.73	1,635.78	—	—	350.00	—	—
Woburn	—	824.53	1,484.50	—	1,338.00	1,875.70	2,233.78	133.90	—	400.00	—	—
WESTFIELD	—	225.00	1,241.76	550.00	1,585.87	1,625.00	7,270.59	292.42	—	47.00	100.00	—
MARLBOROUGH	—	—	1,152.70	—	1,813.89	1,695.38	6,862.67	—	800.00	177.00	—	—
NEWBURYPORT	—	—	—	—	941.89	—	—	—	—	—	—	—
39 Cities	\$11,992.24	\$34,314.44	\$496,165.17	\$162,504.50	\$224,236.26	\$180,023.78	\$342,165.37	\$6,249.58	\$319,800.53	\$27,099.66	\$36,784.40	—

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1935	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON	817,713	\$4,607,959.04	\$1,850,175.07	\$2,747,319.96	\$10,464.01
WORCESTER	190,471	842,963.52	501,201.06	332,411.24	9,351.22
SPRINGFIELD	149,642	823,200.35	254,383.50	552,722.13	16,094.72
CAMBRIDGE	118,075	573,614.93	200,506.56	373,108.37	—
FALL RIVER	117,414	246,568.91	165,489.02	77,028.97	4,050.92
NEW BEDFORD	110,022	449,226.05	198,021.92	232,839.70	18,364.43
LYNN	100,909	436,984.51	193,028.64	235,284.35	8,671.52
SOMERVILLE	100,773	503,002.42	163,979.75	339,022.67	—
LOWELL	100,114	325,187.38	161,988.78	153,986.72	9,211.88
LAWRENCE	86,785	384,730.80	175,862.67	197,515.96	11,352.17
QUINCY	76,909	425,367.66	139,587.49	276,833.94	8,946.23
NEWTON	66,144	404,516.52	112,891.07	291,625.45	—
BROCKTON	62,407	331,907.56	103,210.34	217,962.39	10,734.83
MEDFORD	61,444	239,916.81	76,857.71	161,809.10	1,250.00
MALDEN	57,277	269,648.31	107,594.74	158,553.57	3,500.00
HOLYOKE	56,139	199,880.03	76,271.49	106,496.68	17,111.86
HAVERHILL	49,516	146,919.54	97,953.78	44,130.92	4,834.84
PITTSFIELD	47,516	146,058.11	53,609.23	91,089.31	1,359.57
EVERETT	47,228	161,424.04	67,490.44	93,783.60	150.00
SALEM	43,472	164,958.73	70,610.34	94,300.39	48.00
CHELSEA	42,673	150,417.60	49,243.78	98,384.01	2,789.81
CHICOPEE	41,952	117,844.83	66,639.07	51,205.76	—
FITCHBURG	41,700	128,643.74	52,741.71	74,446.03	1,456.00
WALTHAM	40,557	186,434.05	65,955.16	119,682.22	796.67
TAUNTON	37,431	105,540.02	56,383.36	42,569.14	6,587.52
REVERE	35,319	96,755.76	38,263.75	57,574.44	917.57
BEVERLY	25,871	104,843.18	57,449.86	46,717.32	676.00
NORTHAMPTON	24,525	42,943.21	21,707.67	19,507.12	1,728.42
MELROSE	24,256	93,496.57	30,581.94	62,914.63	—
GLOUCESTER	24,164	93,992.42	43,831.32	49,761.10	400.00
NORTH ADAMS	22,085	52,199.17	22,372.33	27,543.26	2,283.58
PEABODY	22,082	92,514.28	39,671.44	52,788.72	54.12
LEOMINSTER	21,894	75,977.83	31,691.76	43,556.07	730.00
ATTLEBORO	21,835	43,470.36	34,547.50	8,669.76	253.10
GARDNER	20,397	66,035.74	43,043.59	22,992.15	—
WOBURN	19,695	46,692.29	25,338.34	21,353.95	—
WESTFIELD	18,788	44,972.20	30,125.60	13,626.02	1,220.58
MARLBOROUGH	15,781	34,982.40	17,294.03	17,688.37	—
NEWBURYPORT	14,815	35,472.47	16,912.57	18,559.90	—
39 Cities	2,975,790	\$13,297,263.34	\$5,514,508.38	\$7,627,365.39	\$155,389.57

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			C		D Tuberculosis	E Vital Statistics	F. INSPECTION			
		General Expenses	Quarantine and Contagious Dis- ease Hospitals						School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$1,850,175.07	\$661,293.77	\$2,256.47	\$776,267.87	\$74,437.25				\$221,843.44	\$93,586.34	\$30,489.93	—
WORCESTER	501,201.06	89,780.67	119,329.14	213,228.54	1,611.00				56,525.92	8,258.34	12,467.45	—
SPRINGFIELD	254,383.50	65,224.67	24,297.80	90,155.75	1,671.50				61,168.13	2,700.00	9,165.65	—
CAMBRIDGE	200,506.56	38,559.45	21,132.28	78,579.33	424.34				44,242.70	10,080.00	7,488.46	—
FALL RIVER	165,480.59	29,385.78	28,450.53	80,527.87	983.25				21,539.65	2,425.00	2,425.00	—
NEW BEDFORD	198,021.92	36,801.02	19,754.79	111,040.62	887.25				21,187.99	2,619.00	5,745.25	—
LYNN	193,028.61	28,160.58	32,651.56	104,994.40	612.00				20,637.86	1,500.00	4,472.24	—
SOMERVILLE	163,979.75	15,909.88	29,091.88	83,649.74	1,080.15				22,254.94	5,600.00	6,303.16	—
LOWELL	61,988.78	39,090.40	79,829.77	11,092.83	2,533.13				20,841.03	1,674.81	6,298.45	\$628.36
LAWRENCE	175,862.67	61,391.35	5,501.41	83,588.35	5,427.22				11,018.32	4,402.00	3,828.00	706.02
QUINCY	139,587.49	22,766.45	18,125.99	80,062.78	666.39				14,447.92	1,355.00	2,162.95	—
NEWTON	112,891.07	17,671.10	8,565.55	61,662.59	366.75				23,575.08	2,400.00	2,497.50	—
BROCKTON	103,210.34	16,902.24	12,966.25	56,569.62	491.00				11,743.73	300.00	704.00	—
MEDFORD	76,857.71	12,345.93	5,687.48	36,112.13	273.56				17,034.49	600.00	—	—
MALDEN	107,594.74	23,324.34	3,813.05	33,063.31	750.37				7,276.67	3,301.50	3,998.10	—
HOLYOKE	97,953.78	13,068.94	27,332.80	43,966.29	437.41				10,563.10	855.08	1,355.90	—
HAVERHILL	55,603.23	12,004.43	7,920.86	19,167.42	623.50				8,416.47	3,301.50	2,175.05	—
PITTSFIELD	87,490.44	6,879.78	4,099.77	33,166.95	608.92				13,340.49	200.00	2,549.32	—
EVERETT	70,610.34	10,145.15	4,297.00	36,166.95	289.50				8,535.98	2,356.00	1,358.00	—
Salem	49,243.78	9,743.18	4,297.00	22,350.15	201.50				9,547.51	950.00	2,325.82	—
CHELSEA	66,639.07	28,018.92	6,478.27	19,208.30	110.25				13,258.82	1,650.00	3,727.21	—
CHICOPEE	52,741.71	7,534.31	7,082.14	21,771.12	701.75				9,785.19	1,500.00	1,604.68	—
FITCHBURG	65,955.16	4,951.96	3,483.44	42,047.47	—				6,050.53	900.00	1,864.00	—
WALTHAM	56,383.36	9,854.96	1,795.75	13,259.13	22.25				11,805.06	1,000.00	202.00	—
REVERE	38,263.75	13,949.72	2,988.07	28,456.02	177.25				9,641.58	650.00	1,587.22	—
BEVERLY	57,449.86	5,214.85	1,454.52	6,227.38	263.25				6,739.36	1,150.00	658.31	—
NORTHAMPTON	30,581.94	6,146.81	2,103.62	17,579.89	446.01				3,500.00	200.00	800.00	—
MELROSE	43,831.32	10,016.17	2,046.85	26,513.08	251.62				4,017.79	775.00	16.42	—
GLoucester	22,372.33	2,982.23	3,634.40	8,588.69	344.45				4,546.27	1,892.81	383.48	—
NORTH ADAMS	33,671.44	8,993.67	2,136.25	17,619.97	416.00				7,331.24	1,674.31	1,500.00	—
PEABODY	31,691.76	6,840.43	502.98	19,446.60	144.75				2,855.00	702.00	1,200.00	—
LEOMINSTER	34,547.50	2,942.40	1,163.25	23,661.35	250.00				4,398.43	800.00	1,332.07	—
ATTLEBORO	43,043.59	5,902.14	5,901.70	20,548.67	200.75				8,246.67	1,200.00	1,043.66	—
GARDNER	25,338.34	5,868.43	910.85	13,005.15	139.75				3,888.16	1,250.00	276.00	—
WOBURN	30,125.60	6,582.45	1,508.20	16,838.50	215.50				3,141.75	1,150.00	689.20	—
WESTFIELD	17,294.03	3,379.98	502.32	9,432.96	119.00				2,839.77	600.00	400.00	—
MALBOROUGH	16,912.57	2,163.21	1,392.38	11,259.14	72.90				700.00	724.94	600.00	—
NEWBURYPORT												
39 Cities	\$5,514,508.38	\$1,363,371.37	\$551,453.67	\$2,469,279.78	\$101,279.22				\$744,302.50	\$166,816.78	\$115,936.42	\$2,068.64

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$2,747,319.96	\$421,696.79	\$173,221.11	\$1,493,952.88	\$658,449.18
WORCESTER . . .	332,411.24	102,593.82	—	134,803.62	95,013.80
SPRINGFIELD . . .	552,722.13	34,340.22	—	415,897.04	102,484.87
CAMBRIDGE . . .	373,108.37	28,163.38	67,831.48	201,330.66	75,782.85
FALL RIVER . . .	77,028.97	2,450.58	—	57,241.46	17,336.93
NEW BEDFORD . . .	232,839.70	45,885.55	—	141,624.96	45,329.19
LYNN . . .	235,284.35	56,239.90	—	146,309.45	32,735.00
SOMERVILLE . . .	339,022.67	14,791.67	57,885.14	231,866.25	34,479.61
LOWELL . . .	153,986.72	10,949.40	—	121,238.74	21,798.58
LAWRENCE . . .	197,515.96	15,259.75	—	166,718.72	15,537.49
QUINCY . . .	276,833.94	60,880.60	28,839.14	145,809.22	41,304.98
NEWTON . . .	291,625.45	66,274.45	24,796.78	146,835.37	53,718.85
BROCKTON . . .	217,962.39	79,530.32	—	107,716.83	30,715.24
MEDFORD . . .	161,809.10	9,000.00	35,303.11	97,505.99	20,000.00
MALDEN . . .	158,553.57	11,111.09	32,912.57	93,655.60	20,874.31
HOLYOKE . . .	106,496.68	4,559.71	—	64,986.35	36,950.62
HAVERHILL . . .	44,130.92	8,482.21	—	32,218.76	3,429.95
PITTSFIELD . . .	91,089.31	57,833.31	—	19,156.00	14,100.00
EVERETT . . .	93,783.60	7,851.67	27,106.98	41,785.06	17,039.89
SALEM . . .	94,300.39	27,439.09	—	48,240.91	18,620.39
CHELSEA . . .	98,384.01	7,999.68	24,503.00	41,924.99	23,956.34
CHICOPEE . . .	51,205.76	1,999.58	—	45,208.00	3,998.18
FITCHBURG . . .	74,446.03	25,489.03	—	28,025.00	20,932.00
WALTHAM . . .	119,682.22	12,508.56	15,219.90	67,797.50	24,156.26
TAUNTON . . .	42,569.14	25,054.82	—	7,307.90	10,206.42
REVERE . . .	57,574.44	12,259.57	20,276.87	25,038.00	—
BEVERLY . . .	46,717.32	14,142.22	—	22,439.32	10,135.78
NORTHAMPTON . . .	19,507.12	10,666.38	—	3,289.00	5,551.74
MELROSE . . .	62,914.63	8,841.47	13,916.34	33,656.98	6,499.84
GLOUCESTER . . .	49,761.10	27,150.97	—	14,916.72	7,693.41
NORTH ADAMS . . .	27,543.26	12,608.54	—	7,969.33	6,965.39
PEABODY . . .	52,788.72	42,468.65	—	6,320.07	4,000.00
LEOMINSTER . . .	43,556.07	28,098.86	—	4,114.74	11,342.47
ATTLEBORO . . .	8,669.76	4,058.32	—	2,134.90	2,476.54
GARDNER . . .	22,992.15	14,268.73	—	8,723.42	—
WOBURN . . .	21,353.95	1,728.79	11,312.36	3,974.78	4,338.02
WESTFIELD . . .	13,626.02	4,426.02	—	2,200.00	7,000.00
MARLBOROUGH . . .	17,688.37	11,789.04	—	4,299.33	1,600.00
NEWBURYPORT . . .	18,559.90	499.90	—	14,560.00	3,500.00
39 Cities . . .	\$7,627,365.39	\$1,331,392.64	\$533,124.78	\$4,252,793.85	\$1,510,054.12

TABLE VII. — *Maintenance of Departments — Continued.*
4. *Highways.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	817,713	\$3,590,375.76	\$165,890.12	\$1,590,513.37	\$173,586.05	\$478,851.44	\$22,800.21	\$949,517.94	\$909,326.63
WORCESTER	190,471	789,306.46	26,979.52	294,711.96	18,585.82	138,838.72	10,403.35	265,464.76	34,322.33
SPRINGFIELD	149,642	714,393.75	—	288,988.57	12,757.61	191,732.68	—	255,976.05	14,838.84
CAMBRIDGE	118,075	565,999.96	17,249.86	288,537.50	52,186.20	61,304.23	—	137,817.49	8,904.98
FALL RIVER	117,414	318,909.35	7,934.35	184,571.64	2,752.56	3,470.74	—	118,175.57	2,195.49
NEW BEDFORD	110,022	275,946.92	23,316.00	94,886.23	21,246.62	21,441.01	—	100,361.03	11,093.03
LYNN	100,909	318,060.72	7,195.48	69,945.66	1,584.00	20,985.66	—	203,161.66	6,188.92
SOMERVILLE	100,773	352,994.70	11,444.76	187,025.77	17,850.93	45,539.26	—	83,598.97	7,529.01
LOWELL	100,114	391,213.24	11,403.61	230,043.94	—	33,154.00	—	110,790.15	5,731.54
LAWRENCE	86,785	359,676.69	8,295.69	180,897.64	7,485.83	37,371.53	—	124,399.31	1,226.69
QUINCY	76,909	362,153.73	7,195.56	136,550.36	10,491.93	72,234.61	12,814.32	112,738.27	1,028.70
NEWTON	66,144	338,794.08	11,189.21	322,635.70	16,315.12	102,458.99	17,884.13	149,833.64	13,917.29
BROCKTON	62,407	223,034.01	12,621.01	75,324.95	12,671.62	33,678.50	350.00	82,425.44	6,362.48
MEDFORD	61,444	246,384.30	7,847.33	130,411.86	8,000.00	30,000.00	10,000.00	55,511.63	4,513.57
MALDEN	57,277	248,664.40	14,408.81	133,524.09	7,849.52	33,425.55	8,312.54	55,917.66	9,385.21
HOLYOKE	56,159	173,053.31	—	28,272.69	859.90	23,184.08	—	41,391.45	2,114.10
HAYVERHILL	49,516	156,866.24	5,655.81	78,058.57	—	20,947.66	—	47,387.43	1,720.45
PITTSFIELD	47,516	183,235.92	2,749.70	75,303.58	2,800.00	20,597.35	—	86,682.04	752.94
EVERETT	47,228	133,829.83	10,050.00	33,312.17	11,694.52	20,947.66	—	53,214.79	4,961.00
SALEM	43,472	189,921.36	7,954.00	74,043.05	15,646.04	17,750.22	555.18	71,334.80	2,638.07
CHELSEA	42,672	125,190.87	5,163.50	68,629.32	685.61	5,338.24	1,142.90	42,472.42	1,738.88
CHICPEE	41,952	117,471.35	6,998.15	81,610.32	623.00	21,498.16	1,236.68	4,972.18	532.86
FITCHBURG	41,700	207,262.59	—	111,155.80	2,204.57	30,751.07	—	61,119.54	2,031.61
WALTHAM	40,557	158,881.94	7,468.16	74,388.75	3,180.34	21,911.01	8,049.61	37,005.13	7,278.94
WOBURN	37,451	129,532.50	4,882.90	80,580.32	63.90	11,486.88	—	32,500.00	18.50
REVERE	35,319	129,602.07	—	84,399.41	—	9,728.12	—	35,000.00	474.51
REVERLY	25,871	163,756.19	2,633.53	65,297.31	700.00	16,478.62	5,997.13	70,853.69	1,795.91
NORTHAMPTON	24,525	113,172.34	3,573.12	58,618.14	1,500.00	17,644.79	—	27,167.93	4,668.36
NELMHOSE	24,256	118,189.78	—	54,945.78	6,497.44	22,318.06	—	33,760.13	6,668.37
GLOUCESTER	24,256	136,771.31	3,282.28	74,976.34	2,520.50	17,496.69	3,499.18	53,141.71	7,154.61
NORTH ADAMS	22,085	140,136.37	—	73,412.35	6,912.51	16,090.89	9,648.59	37,567.20	2,504.83
PEABODY	22,082	87,002.23	—	58,200.61	—	19,917.03	2,613.25	—	467.16
LEMINSTER	21,894	151,251.27	5,804.18	58,200.61	—	19,917.03	—	27,646.19	443.89
ATTLEBORO	21,885	54,224.43	5,208.69	15,685.25	731.04	13,796.74	—	30,217.39	279.51
GARDNER	20,397	87,916.01	5,175.06	32,372.50	—	13,796.74	13,375.17	21,937.97	1,756.48
WOBURN	19,695	39,668.28	—	12,677.69	1.46	5,838.82	—	20,826.48	323.83
WESTFIELD	18,788	98,333.36	1—	58,597.26	874.79	19,445.13	5,000.00	13,000.00	1,416.18
MARLBOROUGH	15,781	109,942.99	4,664.15	65,636.55	22.68	17,997.52	—	21,289.51	332.58
NEWBURYPORT	14,815	81,645.54	2,410.91	36,038.39	2,924.37	16,916.61	4,709.97	17,940.66	705.63
39 Cities	2,975,790	\$12,433,867.34	\$416,235.45	\$5,628,380.46	\$432,469.31	\$1,726,334.09	\$138,482.21	\$3,693,119.91	\$398,845.91

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. *Charities.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Reimbursed to Cities and Towns	F. AID TO DEPENDENT CHILDREN		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	Reimbursed to Cities and Towns			
BOSTON	817,713	\$17,645,891.21	\$827,409.19	\$780,783.28	\$5,789,966.40	\$218,837.36	\$2,048,280.25	\$11,612.46	\$1,336,604.66	\$3,221,134.35	\$411,203.26
WORCESTER	190,471	4,183,553.06	183,917.07	142,544.15	2,048,387.26	28,175.03	303,934.25	—	906,621.64	569,973.66	—
SPRINGFIELD	149,642	2,649,847.18	127,332.92	115,611.55	1,352,277.19	30,103.84	171,908.29	—	832,577.39	—	—
CAMBRIDGE	118,075	1,859,623.06	36,069.19	68,717.86	842,635.69	12,986.89	194,981.26	—	415,481.39	288,750.78	—
FALL RIVER	117,414	1,719,945.88	30,246.76	74,105.86	681,441.52	17,033.36	141,167.19	—	620,715.56	155,235.63	—
NEW BEDFORD	110,022	1,837,768.33	24,155.91	60,913.87	789,930.50	30,625.05	110,450.01	—	841,692.99	—	—
LYNN	100,909	1,592,695.04	25,233.47	30,407.17	594,663.19	11,112.18	110,942.88	—	812,336.22	—	—
SOMERVILLE	100,773	1,541,526.82	26,272.97	19,830.80	806,770.80	62,439.92	148,233.92	6,200.20	461,778.24	—	—
LOWELL	100,114	1,805,227.44	14,805.08	131,991.27	404,129.36	17,521.38	151,841.74	—	714,938.61	—	—
LAWRENCE	86,785	1,111,820.65	16,056.51	138,976.59	404,304.82	22,592.56	64,062.33	—	465,827.71	—	—
QUINCY	76,909	1,147,503.37	26,168.53	18,493.76	280,296.16	16,968.52	82,314.72	—	321,086.38	—	—
NEWTON	66,144	1,675,177.01	29,398.68	11,927.57	344,767.69	15,073.06	92,469.97	928.66	180,611.38	—	—
BROCKTON	62,407	1,255,320.74	15,679.13	58,276.77	440,592.86	11,635.51	83,236.72	117.45	620,803.71	—	1,976.45
MEDFORD	61,444	1,768,801.00	17,538.27	10,714.92	392,341.82	12,691.63	61,027.52	—	273,683.98	—	—
MALDEN	57,277	939,517.61	17,592.86	19,762.25	313,508.86	12,042.46	60,511.78	—	336,616.38	—	—
HOLYOKE	56,139	713,152.79	19,543.86	53,833.74	321,448.95	15,395.28	108,335.84	—	242,419.18	—	—
HATFIELD	49,516	1,172,301.10	31,624.56	49,678.50	266,808.38	23,775.48	13,896.48	—	449,050.93	—	—
PITTSFIELD	47,516	906,964.66	27,019.38	20,609.47	568,170.33	13,896.48	53,691.13	—	283,577.87	—	—
EVERETT	47,228	902,609.27	27,111.06	—	527,410.97	35,605.19	80,929.05	2,552.52	202,761.65	—	—
SALEM	43,472	722,381.20	14,741.19	23,046.24	336,733.55	20,794.27	77,223.90	—	218,575.60	—	—
CHELSEA	42,673	769,001.60	18,731.81	—	448,532.09	38,029.31	68,454.54	—	155,961.60	—	—
CHICPEE	41,952	589,308.99	17,621.49	30,787.25	276,820.09	32,065.12	90,608.51	2,292.25	141,356.53	—	—
FITCHBURG	41,700	852,368.68	21,220.17	19,030.65	277,791.58	30,258.82	56,597.98	—	164,849.78	282,619.70	—
WALTHAM	40,557	536,922.80	7,714.64	16,789.00	221,501.61	6,494.24	48,950.17	—	245,473.14	—	—
TAUNTON	37,431	636,477.28	12,286.01	22,795.21	254,511.57	9,686.56	90,347.44	2,750.10	246,850.49	—	—
REVERE	35,319	594,380.80	17,142.80	—	328,813.24	72,299.97	44,474.98	—	128,899.71	—	—
BEVERLY	25,871	380,612.31	14,948.69	19,876.04	156,305.98	10,725.17	53,375.13	—	125,381.30	—	—
NORTHAMPTON	24,525	246,803.30	7,844.09	10,588.43	96,228.44	3,918.18	20,413.44	70.45	104,277.21	—	—
MELROSE	24,256	208,761.42	6,294.18	—	66,307.99	8,592.64	23,218.95	—	186,556.36	—	4,759.68
GLOUCESTER	24,164	356,183.89	13,004.84	24,889.84	96,407.74	8,391.02	29,174.41	—	174,582.79	—	—
NORTH ADAMS	22,085	340,614.93	9,187.15	8,086.87	111,710.72	8,745.63	28,301.77	—	103,375.28	104,402.73	—
PEABODY	22,082	573,755.60	14,408.81	25,878.63	97,534.72	12,329.53	37,925.87	—	149,094.37	—	—
LEMINSTER	21,894	349,540.67	6,668.86	13,208.37	135,136.48	19,573.85	25,858.74	—	145,089.33	23,212.45	—
ATTLEBORO	21,835	351,080.53	8,064.37	8,682.05	120,256.31	4,435.41	41,349.61	—	78,808.80	—	—
GANNON	20,397	190,187.41	6,771.71	14,280.29	65,385.51	6,122.36	18,818.74	—	100,160.56	—	—
WORTHEN	19,695	210,673.53	6,123.04	6,545.95	60,885.46	6,062.71	30,895.81	—	95,089.55	—	—
WESTFIELD	18,788	5,699.72	5,699.72	9,959.92	83,098.94	6,720.43	16,993.13	—	111,506.43	—	—
MARLBOROUGH	15,781	223,764.40	5,520.00	10,274.93	80,431.57	8,263.93	17,647.60	—	153,321.57	—	—
NEWBURYPORT	14,815	313,653.24	7,165.55	14,455.85	113,335.03	7,310.18	17,865.06	—	—	—	—
39 Cities	2,975,790	\$53,206,262.58	\$1,766,587.70	\$2,046,354.90	\$21,423,654.37	\$939,366.48	\$4,951,639.43	\$26,524.09	\$16,311,359.02	\$5,321,570.75	\$419,205.84

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$351,756.71; Steamers "Hibbard" and "O'Meara," \$54,072.21; Children's excursions, \$5,374.31.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1935	A Total Expenses	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	817,713	\$897,332.68	\$82,541.78	\$41,389.25	\$86,557.50	\$3,942.69	\$512,901.46
WORCESTER	190,471	297,411.90	19,502.50	12,555.20	20,220.49	1,409.70	213,724.01
SPRINGFIELD	148,642	236,132.72	8,481.44	10,586.40	16,607.00	676.95	199,850.93
CAMBRIDGE	118,075	98,665.00	8,936.09	6,463.00	8,908.50	200.00	74,295.41
FALL RIVER	117,414	99,095.62	8,299.35	7,462.50	6,217.60	284.50	76,862.27
NEW BEDFORD	110,022	124,611.17	4,918.34	9,711.00	8,275.00	720.97	100,985.86
LYNN	100,909	77,411.63	8,117.63	7,655.00	5,354.70	673.38	53,611.02
SOMERVILLE	100,773	102,391.06	11,824.32	6,921.42	8,148.40	290.00	75,206.92
LOWELL	100,114	208,425.51	11,080.34	10,380.00	8,365.00	934.00	177,666.17
LAWRENCE	86,785	107,808.88	4,152.00	3,271.00	6,926.00	703.00	92,756.88
QUINCY	76,909	70,603.18	815.40	2,065.00	2,999.00	400.00	64,323.78
NEWTON	66,144	93,876.22	3,931.85	1,690.00	3,400.00	—	84,854.37
BROCKTON	62,407	71,546.56	3,953.19	3,095.00	3,168.00	928.72	60,401.65
MALDEN	61,444	69,678.77	4,314.70	4,080.50	5,793.00	195.00	55,295.57
MEDFORD	57,277	49,357.96	2,668.01	2,772.00	2,570.00	300.00	41,047.95
HOLYOKE	56,139	59,177.50	5,496.77	3,287.50	2,110.00	150.00	48,133.23
HAVERHILL	49,516	48,820.79	772.28	3,362.00	5,388.50	408.83	38,889.18
PITTSFIELD	47,516	75,576.02	4,589.95	2,410.00	4,990.00	62,421.92	62,421.92
EVERETT	47,228	68,248.69	4,527.99	4,110.00	2,970.00	56,640.70	56,640.70
SALAM	43,472	60,940.00	2,500.35	3,640.00	3,775.00	50,724.65	50,724.65
CHELSEA	42,673	47,228.42	2,963.59	3,450.00	4,670.00	794.70	35,410.13
CHICOPEE	41,952	69,871.41	4,011.53	1,715.00	2,610.00	50.00	61,484.88
FITCHBURG	41,700	39,695.30	4,599.76	3,790.00	1,210.00	250.00	29,845.54
WALTHAM	40,557	29,748.89	934.20	1,112.00	455.00	—	27,247.69
TAUNTON	37,431	35,824.73	300.00	1,670.00	512.50	—	33,342.23
REVERE	35,310	42,161.34	3,374.68	3,692.50	3,185.00	277.00	31,632.16
BEVERLY	25,871	32,619.37	924.69	1,236.25	738.22	8,351.21	30,974.95
NORTHAMPTON	24,525	38,616.23	602.86	1,958.42	5,080.00	—	43,255.20
MELROSE	24,256	46,774.71	1,170.51	1,665.00	1,025.00	150.00	43,255.20
QUOCESTER	24,164	43,512.42	4,149.97	4,334.00	1,917.50	222.00	32,888.95
NORTH ADAMS	22,085	27,681.62	1,177.43	610.00	720.00	100.00	23,192.19
PEABODY	22,082	27,325.57	1,948.20	1,400.00	510.00	23,567.37	23,567.37
LEOMINSTER	21,894	16,178.32	637.12	1,860.00	905.00	19,756.20	19,756.20
ATTLEBORO	21,835	30,341.71	1,441.01	1,200.00	1,830.94	22.00	25,787.76
GARDNER	20,397	17,149.52	2,299.50	775.00	1,320.00	200.00	12,535.02
WOBURN	19,695	21,675.73	49.41	450.00	2,138.00	—	19,038.32
WESTFIELD	18,788	7,738.62	—	400.00	27.00	—	7,311.62
MARLBOROUGH	15,781	35,763.89	626.60	1,840.00	3,600.00	66.41	30,257.48
NEWBURYPORT	14,515	32,076.30	—	2,017.00	610.00	220.85	28,601.85
39 Cities	2,975,790	\$3,308,147.06	\$232,474.34	\$181,643.94	\$215,807.25	\$16,194.85	\$2,662,026.68

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1935	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	817,713	\$16,362,668.34	\$55,218.00	\$426,391.52	\$123,645.38	\$12,900,059.27	\$481,754.65	\$46,735.11	
WORCESTER	190,471	3,708,829.74	14,100.00	45,871.62	9,515.83	3,037,831.11	74,884.94		
SPRINGFIELD	149,642	3,042,755.06	21,550.01	42,464.83	4,956.49	2,227,898.31	70,551.64		
CAMBRIDGE	118,075	1,902,156.89	12,366.67	39,419.15	9,976.47	1,497,219.86	73,365.51		
FALL RIVER	117,414	1,255,615.86	6,375.50	17,719.01	6,256.59	932,331.07	47,263.23		
NEW BEDFORD	110,022	1,476,527.75	8,874.64	21,749.51	6,256.59	1,159,887.92	51,350.54		
LYNN	100,909	1,551,021.68	14,092.94	32,089.83	8,550.36	1,158,681.86	67,608.78		
LOWELL	100,773	1,682,190.57	11,140.00	12,755.00	4,574.47	1,307,895.22	40,747.26		
SOMERVILLE	100,114	1,282,316.05	6,227.32	12,586.11	4,758.93	948,337.35	16,639.79		
LAWRENCE	86,785	1,264,777.46	5,125.06	12,318.62	4,791.07	935,425.35	27,072.17		
QUINCY	76,909	1,265,219.35	10,300.00	8,399.93	4,338.36	1,062,236.20	57,103.43		
NEWTON	66,144	1,702,415.15	21,200.00	17,237.68	8,339.28	1,202,965.63	74,390.74		
BROCKTON	62,407	891,797.43	6,027.04	13,028.00	3,803.34	688,157.07	31,700.69		
MEDFORD	61,444	1,131,239.41	12,100.00	6,881.60	4,200.30	872,763.69	47,188.97		
MALDEN	57,277	798,409.81	6,000.00	6,785.25	4,927.47	611,876.60	29,447.59		
HOLYOKE	56,139	796,780.74	6,500.00	17,118.17	3,916.81	576,576.79	22,523.59		
HAYVERHILL	49,516	630,707.53	4,820.00	4,622.36	3,182.46	484,476.56	25,431.30		
PITTSFIELD	47,516	772,716.62	6,000.00	6,604.66	2,470.82	584,028.97	26,875.89		
EVERETT	47,228	817,023.63	7,940.00	8,760.00	1,799.61	629,251.44	26,027.17		
SALEM	43,472	524,834.45	4,700.04	9,314.70	1,303.00	391,599.76	21,618.05		
CHELSEA	42,673	640,915.10	5,820.00	5,703.59	1,111.94	508,396.78	21,323.75		
CHICOPEE	41,952	615,765.72	6,500.00	7,600.00	2,581.49	446,298.72	41,477.32		
FITCHBURG	40,557	596,019.64	5,184.35	5,000.00	2,990.07	405,091.70	27,832.49		
WALTHAM	37,431	617,857.82	5,000.00	5,870.65	2,180.85	472,032.43	29,985.65		
TAUNTON	35,319	515,708.70	5,715.67	5,064.81	1,136.54	385,723.67	20,731.91		
REVERE	35,319	616,321.51	5,000.00	7,090.74	3,620.37	485,889.32	19,595.25		
BEVERLY	24,525	494,669.46	5,000.00	8,844.80	2,536.49	372,868.48	19,982.21		
NORTHAMPTON	24,256	333,936.32	5,000.00	4,201.56	1,571.92	263,235.35	19,773.28		
MELROSE	24,256	403,485.01	5,000.00	3,300.00	1,485.17	310,815.41	13,841.26		
DORCHESTER	23,164	376,578.46	5,250.00	6,207.25	1,775.57	267,701.25	15,466.91		
NORTH ADAMS	22,085	283,415.82	5,150.00	2,800.00	1,460.50	216,588.37	9,986.38		
PEABODY	22,082	300,403.86	4,004.80	3,250.00	2,857.85	270,874.67	10,392.48		
LEMINSTER	21,894	304,732.70	4,400.00	3,809.52	2,085.39	212,789.33	10,935.09		
ATTLEBORO	20,397	324,229.72	4,200.00	6,465.50	1,653.47	234,848.02	13,006.54		
GARDNER	19,695	225,759.65	5,000.00	1,804.95	2,146.93	169,152.99	10,673.56		
WOBURN	18,788	255,455.88	3,753.30	4,840.78	1,800.78	194,679.06	3,209.87		
WESTFIELD	18,788	366,733.42	4,000.00	7,853.33	1,223.45	249,808.72	12,092.07		
MARLBOROUGH	15,781	198,601.44	4,000.00	3,400.00	347.32	138,285.79	7,958.59		
NEWBURYPORT	14,815	172,674.46	3,633.34	2,121.14	995.29	129,345.78	7,634.78		
39 Cities	2,975,790	\$50,483,377.41	\$333,868.38	\$862,911.61	\$253,670.00	\$38,933,836.57	\$1,629,405.32	\$135,327.96	

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Tnants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$85,440.55	\$17,192.62	\$997,652.66	\$451,375.98	\$738,382.18	\$36,190.80	\$3,313.56	\$49,316.06
WORCESTER	8,359.29	1,498.75	236,625.91	135,741.31	123,249.21	11,809.03	3,340.00	6,002.74
SPRINGFIELD	23,859.96	1,370.75	239,327.72	106,560.43	181,271.24	8,516.67	—	114,784.97
CAMBRIDGE	1,819.00	—	128,315.52	60,488.76	29,498.73	3,228.40	—	43,337.93
FALL RIVER	10,308.00	92.64	100,600.31	44,618.08	88,531.80	12,523.96	2,300.00	12,523.96
NEW BEDFORD	3,815.50	375.43	106,622.75	51,638.07	44,221.68	4,080.20	150.00	16,856.21
LYNN	8,708.70	2,314.01	144,609.89	58,642.87	38,669.61	3,700.81	—	10,902.36
SOMERVILLE	900.00	70.29	119,890.52	58,213.38	78,077.53	3,408.36	—	1,574.32
LOWELL	1,000.00	31.86	119,078.06	40,637.19	52,139.27	2,011.92	150.00	25,035.74
LAWRENCE	40.90	1,544.57	100,654.40	28,428.91	76,714.51	2,943.03	—	6,753.77
QUINCY	10,411.10	930.17	68,462.73	48,947.31	39,363.77	8,133.03	—	5,045.09
NEWTON	7,877.60	348.29	105,384.64	52,956.74	100,345.20	16,761.33	1,800.00	91,192.41
BROCKTON	7,063.22	—	52,226.05	34,768.81	68,680.92	4,406.07	—	1,387.37
MEDFORD	2,650.00	590.00	79,365.70	34,545.43	33,354.58	1,530.61	2,000.00	24,716.55
MALDEN	9,076.41	813.45	48,921.21	32,585.34	38,603.38	4,020.56	2,200.00	1,046.11
HOLYOKE	11,535.38	261.14	66,983.55	33,013.41	50,899.60	3,940.01	2,199.96	2,995.53
HAVERHILL	851.99	40,888.40	26,930.54	13,332.72	13,332.72	906.34	—	12,214.43
PITTSFIELD	14,462.16	190.29	61,069.51	31,960.83	36,588.43	—	—	2,398.77
EVERETT	—	691.13	65,876.01	29,382.59	40,000.35	1,870.50	—	2,881.21
SALEM	5,430.00	1,396.26	40,191.11	22,951.45	15,731.37	629.17	16.00	7,467.66
CHELSEA	—	387.34	44,973.14	20,398.08	22,972.84	116.20	—	1,721.21
CHICOPEE	18,585.32	350.63	51,247.55	22,556.61	10,359.48	240.93	722.44	5,887.91
FITCHBURG	8,011.24	730.10	50,736.69	32,508.88	28,961.99	3,996.06	1,920.00	19,058.98
WALTHAM	9,412.45	101.42	36,083.27	25,984.17	17,845.40	1,930.45	540.00	8,936.28
TAUNTON	15,229.50	143.43	36,709.05	25,407.61	16,923.47	1,809.56	111.00	1,171.55
REVERE	6,135.20	298.53	55,174.99	22,493.01	4,834.69	12.25	—	2,075.16
BEVERLY	7,079.32	—	40,533.04	20,846.59	12,194.03	1,067.41	—	3,112.71
NORTHAMPTON	6,485.82	—	23,050.29	16,164.37	9,904.38	1,476.84	—	2,786.30
MELROSE	244.55	392.58	26,073.71	18,883.33	18,021.72	374.33	—	1,288.70
MILFORD	11,000.00	121.14	27,964.44	16,611.68	8,169.35	584.84	999.96	3,673.09
GLOUCESTER	5,431.55	—	17,294.71	14,482.52	6,269.26	136.25	30.00	3,872.26
NORTH ADAMS	6,538.80	104.00	26,725.73	14,066.92	12,955.64	1,817.13	—	2,087.72
PEABODY	6,641.50	—	22,595.02	14,660.31	18,407.36	1,924.18	375.00	1,046.40
LEOMINSTER	10,475.59	79.72	22,392.86	12,757.38	5,991.03	684.73	999.96	500.30
ATTLEBORO	4,701.75	80.87	15,593.00	8,448.19	8,440.42	29.50	—	631.21
GARDNER	900.00	—	25,874.73	11,970.51	6,233.37	107.95	—	507.15
WOBURN	15,743.70	61.15	22,866.51	17,511.63	7,629.22	107.95	—	27,135.69
WESTFIELD	10,295.13	—	11,371.65	9,170.23	5,040.41	338.08	—	2,944.57
MARLBOROUGH	—	—	—	—	—	—	—	—
NEWBURYPORT	1,244.10	289.71	11,922.02	8,065.80	4,070.35	676.22	—	1,770.73
39 Cities	\$306,723.29	\$33,989.26	\$3,465,699.05	\$1,718,432.74	\$2,123,174.31	\$134,529.93	\$23,167.88	\$528,641.11

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	817,713	\$1,370,726.47	\$958,241.85	\$157,454.59	\$84,161.04	\$33,180.04	\$88,438.47	\$49,250.48
WORCESTER	190,471	174,334.98	137,398.17	15,425.15	4,059.16	6,845.36	3,693.11	6,934.03
SPRINGFIELD	149,642	192,236.00	—	—	—	—	—	192,236.00
CAMBRIDGE	118,075	88,931.77	61,685.57	15,544.50	451.30	2,324.71	2,869.57	6,073.12
FALL RIVER	117,414	72,515.82	30,395.97	6,174.31	2,164.48	2,688.41	460.65	3,869.72
NEW BEDFORD	110,022	42,014.73	53,442.39	8,535.55	771.80	4,140.87	1,254.40	2,987.19
LYNN	100,909	89,261.90	60,318.73	15,339.21	3,789.94	3,785.41	3,041.42	3,668.37
SOMERVILLE	100,773	88,269.92	61,510.24	13,456.22	1,974.18	3,786.05	1,174.86	3,722.03
LOWELL	100,114	36,137.05	21,622.80	4,386.64	2,235.40	1,462.02	2,708.15	11,937.84
LAVERNE	86,785	66,970.05	40,014.47	7,005.07	4,560.15	2,088.05	1,364.47	2,593.59
QUINCY	76,909	67,033.51	42,350.01	13,063.18	1,314.01	2,870.00	4,842.72	5,336.93
NEWTON	66,144	99,090.50	57,972.83	17,561.60	3,070.85	5,653.42	9,494.87	1,929.75
BROCKTON	62,407	47,926.10	31,850.68	7,067.35	1,270.19	2,435.63	3,372.50	1,823.78
MEDFORD	61,444	39,999.99	25,172.86	8,250.00	1,165.91	1,432.56	2,124.88	6,773.59
MALDEN	57,277	51,507.86	30,852.35	9,216.38	2,009.02	2,071.88	584.64	138,067.00
HOLYOKE	56,139	38,067.00	—	—	—	—	—	4,207.76
HAVERHILL	49,516	37,763.03	23,455.43	5,633.42	977.09	1,775.30	1,714.03	130,000.00
PETERSFIELD	47,516	30,000.00	—	—	—	—	—	1,248.91
EVERETT	47,228	38,496.83	25,857.86	6,909.31	1,542.55	2,029.13	909.07	1,563.09
SALISBURY	43,472	36,160.56	22,284.55	6,708.93	1,732.89	2,046.53	1,563.09	1,824.57
CHELSEA	42,673	20,686.76	17,530.72	1,585.01	—	750.66	332.00	478.37
CHICPEE	41,952	18,463.80	13,497.67	2,260.34	404.62	276.17	1,441.07	523.93
FITCHBURG	41,700	36,530.68	20,552.07	8,819.24	2,749.78	1,334.91	993.70	2,101.70
WALTHAM	40,557	41,182.89	27,532.32	4,416.03	2,921.91	2,435.83	762.10	1,015.40
TAUNTON	37,431	23,135.84	13,492.11	6,406.52	329.42	1,175.60	1,162.38	1,162.38
REVERE	35,819	9,659.34	5,825.00	1,631.77	1,197.32	584.84	150.37	270.04
BEVERLY	25,871	36,615.29	20,387.63	9,583.26	1,244.11	2,112.30	953.08	2,534.91
NORTHAMPTON	24,525	39,848.14	23,673.46	8,208.13	2,059.16	2,523.73	502.89	3,150.77
MELROSE	24,256	21,356.97	13,919.48	3,737.68	593.52	990.44	1,331.57	1,784.28
GLoucester	24,164	5,500.00	—	—	—	—	—	15,500.00
NORTH ADAMS	22,085	19,828.02	13,272.86	3,237.13	458.03	1,181.17	840.83	838.00
PEABODY	22,082	5,260.48	—	—	—	—	—	15,260.48
LEOMINSTER	21,894	14,837.77	9,695.01	3,470.34	478.67	765.76	172.88	275.11
ATTLEBORO	21,835	23,849.69	13,346.10	5,503.01	1,002.00	1,734.14	1,156.59	1,107.85
GARDNER	20,397	11,600.00	—	—	—	—	—	11,600.00
WOBURN	19,695	20,279.37	14,165.06	3,056.15	164.83	1,013.41	205.48	1,674.44
WESTFIELD	18,788	21,500.00	—	—	—	—	—	21,500.00
MARLBOROUGH	15,781	11,067.00	6,789.88	1,835.30	86.72	754.25	235.84	1,365.01
NEWBURYPORT	14,815	15,938.46	11,417.90	1,676.89	439.78	1,122.74	472.70	808.45
39 Cities	2,975,790	\$3,104,624.56	\$1,909,334.03	\$386,220.21	\$130,712.13	\$99,100.60	\$139,669.81	\$439,587.78

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE		D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
				By City	Metropolitan Park	State Parks and Reservations			
BOSTON	817,713	\$2,226,448.70	\$150,320.18	\$644,236.45	\$701,099.40	—	\$454,835.04	\$188,785.28	\$41,791.10
WORCESTER	190,471	158,539.02	—	98,900.82	—	\$8,482.13	23,008.29	5,195.06	9,696.53
SPRINGFIELD	149,642	380,223.45	14,968.22	221,503.87	—	7,368.81	25,008.29	5,967.62	2,738.24
CAMBRIDGE	118,075	66,316.63	8,501.29	66,316.63	87,952.96	—	98,025.32	4,488.55	3,269.05
FALL RIVER	117,414	52,532.55	—	46,568.93	—	4,091.24	25,347.16	—	1,872.38
NEW BEDFORD	110,022	59,637.58	—	40,797.07	—	4,131.26	—	10,454.86	1,204.00
LYNN	100,909	156,041.16	—	37,752.14	70,165.89	—	26,200.23	—	10,143.29
SOMERVILLE	100,773	118,135.01	—	15,685.10	62,441.24	—	37,060.13	282.14	2,666.40
LOWELL	100,114	124,830.06	4,502.10	41,983.25	—	—	6,665.41	269.37	1,332.22
LAWRENCE	86,785	69,823.36	—	41,983.25	58,085.34	3,652.82	6,665.41	14,457.97	3,329.80
QUINCY	76,909	110,265.86	—	10,423.32	66,724.55	3,386.93	—	6,201.01	3,116.83
NEWTON	66,144	170,750.87	—	19,532.41	43,991.46	—	87,509.26	3,367.00	2,736.74
BROCKTON	62,407	73,866.65	2,712.29	12,626.12	—	2,447.59	13,648.46	13,378.25	2,973.99
MEDFORD	61,444	71,939.04	—	32,559.43	38,908.61	—	3,765.63	1,345.83	2,519.00
MALDEN	57,277	60,475.03	3,558.44	24,815.48	—	—	27,026.82	4,589.20	1,591.12
HOLIOKE	56,139	25,827.04	—	11,886.93	—	2,452.41	7,961.55	750.91	826.85
HAVERHILL	49,516	20,130.98	—	15,527.43	—	1,801.62	25,371.60	466.28	3,127.15
PITTSFIELD	47,928	74,034.03	—	17,961.10	34,783.20	1,947.35	14,415.75	3,812.26	816.44
EVERETT	43,472	64,844.33	2,407.58	31,039.52	26,077.12	1,794.10	8,651.11	—	—
SALEM	42,673	45,123.18	3,995.38	5,583.13	—	—	14,220.95	1,539.57	1,603.44
CHELSEA	41,952	11,776.20	—	12,400.55	—	1,493.88	3,514.85	1,059.50	1,591.37
FITCHBURG	41,700	29,869.08	—	2,899.30	—	—	8,651.11	—	—
WALTHAM	40,557	52,036.52	—	10,756.86	28,271.51	1,644.14	14,220.95	—	—
TAUNTON	37,431	16,631.98	—	213.77	22,042.88	1,320.77	14,220.95	—	—
REVERE	35,319	23,413.54	—	3,013.72	—	—	3,514.85	—	—
BEVERLY	25,871	14,301.19	—	1,077.03	—	1,163.28	380.79	—	—
NORTHAMPTON	24,525	71,993.75	5,135.19	32,931.76	18,116.97	916.00	5,302.07	3,003.78	776.10
MELROSE	24,256	25,805.60	—	8,940.50	—	—	1,456.91	—	1,618.34
GLOUCESTER	24,164	29,111.31	—	395.25	—	1,090.56	5,755.63	—	2,054.73
NORTH ADAMS	22,085	27,436.82	—	9,069.34	—	798.83	10,991.04	—	901.24
PEABODY	22,082	5,695.20	—	1,285.44	—	816.28	12,672.43	—	149.80
LEOMINSTER	21,894	17,191.89	—	1,285.44	—	833.83	3,525.93	—	157.95
ATTLEBORO	21,835	17,191.89	—	13,620.08	—	849.75	1,993.08	—	50.00
GARDNER	20,697	25,491.16	—	2,191.75	—	773.08	4,565.52	11,370.00	988.02
WOBURN	19,395	14,261.13	1,204.27	526.28	11,855.92	—	4,723.53	969.40	186.00
WINTHROP	18,788	10,868.02	—	3,207.08	—	689.85	6,471.09	—	500.00
WESTFELT	15,781	3,527.02	—	2,110.77	—	570.26	695.99	150.00	—
MARLBOROUGH	15,781	7,532.68	—	4,294.64	—	497.83	2,316.62	249.59	174.00
NEWBURYPORT	14,815	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$4,614,444.04	\$197,394.94	\$1,551,791.60	\$1,271,717.05	\$55,014.60	\$977,227.33	\$285,378.75	\$110,457.78

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1935	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	817,713	\$3,121,439.12	\$337,915.25	\$421,603.29	\$11,255.00	\$143,760.24	\$35,104.84	¹ \$18,883.29	—	\$2,152,917.21
WORCESTER	190,471	314,092.81	51,751.25	58,088.65	57,247.13	4,229.75	42,191.87	18,550.09	\$3,166.08	78,274.99
SPRINGFIELD	149,642	247,395.56	40,435.12	48,919.79	73,000.96	13,201.85	13,998.88	8,088.48	—	93,590.48
CAMBRIDGE	118,075	289,371.21	49,503.85	67,983.57	77,000.96	8,520.52	29,845.16	18,226.20	705.48	55,494.00
FALL RIVER	117,414	166,572.93	36,604.38	36,157.34	30,867.13	8,807.98	2,387.19	1,000.00	1,984.57	49,365.29
NEW BEDFORD	110,022	203,260.93	45,701.06	22,116.30	3,563.03	6,898.84	3,391.62	—	—	121,500.08
LYNN	100,909	184,556.57	28,529.15	38,963.27	19,953.25	2,284.19	15,482.88	3,835.20	2,410.63	73,098.00
SOMERVILLE	100,773	137,706.29	31,034.01	36,527.79	15,891.02	15,549.08	3,327.39	33,577.00	—	33,577.00
LOWELL	100,114	187,248.40	28,120.43	32,621.87	44,012.90	6,417.16	20,762.50	21,606.40	803.14	32,304.00
LAWRENCE	86,785	112,984.02	11,665.50	27,532.09	—	750.00	—	—	—	73,036.43
QUINCY	76,909	71,288.61	8,350.01	14,115.45	11,946.79	750.00	12,355.18	3,914.40	—	19,857.18
NEWTON	66,144	157,074.18	23,478.60	22,002.08	49,316.83	500.00	4,530.08	51,033.00	—	31,033.00
BROCKTON	62,407	106,142.86	15,649.46	16,263.07	17,210.75	2,792.95	13,919.93	10,264.70	—	30,042.00
MEDFORD	61,444	51,246.34	6,859.17	5,024.48	16,295.62	1,904.45	1,721.50	1,344.12	—	18,097.00
MALDEN	57,277	78,452.58	18,641.24	14,181.81	² 27,738.94	—	1,999.92	—	3,191.06	12,700.00
HOLYOKE	56,139	106,068.82	11,000.08	20,798.50	14,181.81	914.70	³ 29,004.81	410,350.73	—	34,600.00
HAYTHILL	49,516	64,056.84	6,052.57	18,087.70	8,005.00	—	1,997.05	—	—	29,314.52
PITTSFIELD	47,516	45,687.08	6,284.99	5,931.25	—	2,208.31	⁴ 413.10	—	—	30,849.43
LYVERETT	47,228	72,305.55	18,512.15	17,600.00	—	780.00	⁵ 18,341.40	—	—	17,072.00
SALEM	43,472	50,572.48	5,721.95	7,459.45	8,941.56	499.92	4,789.80	2,958.80	—	20,201.00
CHELSEA	42,673	58,326.59	16,108.75	13,311.13	5,910.56	—	3,066.41	1,599.00	—	16,816.00
CHICOPEE	41,952	37,537.45	2,408.14	6,174.97	3,066.41	—	1,716.00	2,564.93	—	23,323.00
FITCHBURG	41,700	56,944.00	13,144.33	11,451.63	14,489.60	1,753.48	—	3,046.56	653.40	11,905.00
WALTHAM	40,537	62,162.10	15,914.30	8,072.19	12,751.06	1,220.04	500.00	5,065.13	1,578.11	17,061.37
TAUNTON	37,431	59,471.81	3,011.25	7,630.50	—	—	—	—	—	48,830.00
REVERE	35,319	22,816.44	3,671.25	7,778.75	5,442.12	—	876.38	1,347.94	—	14,244.00
BEVERLY	33,871	33,082.81	3,407.50	6,529.52	7,251.02	559.00	1,191.79	500.00	—	20,342.91
NORTHAMPTON	24,525	23,376.66	1,462.50	821.25	—	750.00	—	—	863.88	19,385.32
MELROSE	24,256	40,447.83	2,050.00	1,998.18	—	471.13	⁶ 15,679.32	—	—	30,103.40
GROUCESTER	24,164	43,906.79	9,787.05	4,016.34	—	1,500.00	—	—	—	11,087.52
NORTH ADAMS	22,085	21,667.77	5,872.12	3,208.13	—	—	708.31	71,771.19	—	14,061.83
PEABODY	22,082	31,206.42	1,392.15	7,428.00	4,674.16	1,170.78	—	336.00	—	16,560.82
LEOMINSTER	21,894	18,299.32	—	802.50	—	—	—	—	—	14,891.36
ATTLEBORO	21,835	23,029.75	3,521.39	4,647.00	—	—	—	—	—	8,942.39
GARDNER	20,397	17,544.83	3,680.57	855.63	3,142.81	—	810.00	813.43	—	7,128.52
WOBURN	19,695	20,932.90	2,834.74	1,916.07	9,053.57	—	—	—	—	17,177.99
WESTFIELD	18,788	20,435.49	2,007.50	1,250.00	—	—	—	—	—	8,289.00
MALDENBOROUGH	15,781	13,334.75	—	3,011.25	2,034.50	—	—	—	—	12,907.14
NEWBURYPORT	14,815	12,907.14	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$6,383,754.99	\$876,083.66	\$1,023,180.49	\$490,154.18	\$208,603.37	\$280,268.59	\$146,207.17	\$14,756.35	\$3,444,501.18

¹ Electric light.² Public works.³ Includes \$27,036.91 public works.⁴ Includes \$6,386.14 electric light and gas.⁵ Includes \$11,078.61 other enterprises.⁶ Includes water, amount not specified.⁷ Electric light.

TABLE VII. — Maintenance of Departments — Concluded.
11. Unclassified.

CITIES.	Population of 1935	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I W.P.A. Administration and Undistributed Expense	J All Other
BOSTON	817,713	\$1,809,773.76	\$90,945.79	\$16,512.93	\$6,607.48	—	—	—	\$1,290,784.32	—	\$104,923.24
WORCESTER	190,471	382,032.89	41,753.54	2,000.00	3,085.24	\$6,231.67	\$3,370.80	—	—	\$186,851.92	138,739.72
SPRINGFIELD	149,642	87,648.03	19,638.03	1,824.10	2,285.75	—	1,396.50	—	—	3,727.36	57,495.99
CAMBRIDGE	118,075	278,209.24	42,438.92	1,850.65	3,145.02	2,136.00	808.93	—	152,765.16	69,751.75	5,282.81
FALL RIVER	117,414	167,758.04	6,030.57	—	3,145.02	2,523.00	256.00	\$5,209.58	—	23,569.08	38,508.81
NEW BEDFORD	110,022	107,038.12	5,733.70	320.00	1,709.40	3,100.00	1,799.50	—	—	57,627.98	36,668.54
LYNN	100,909	64,138.94	23,604.15	246.10	2,728.70	—	—	24,121.66	—	8,753.83	4,648.50
SOMERVILLE	100,773	210,858.14	11,404.41	3,763.20	1,045.89	1,340.00	—	—	91,860.07	63,936.37	53,145.87
LOWELL	100,114	127,256.02	10,987.30	1,065.00	999.49	—	—	—	—	67,156.90	18,229.36
LAWRENCE	76,909	68,785	9,006.03	2,104.68	3,145.18	268.06	—	—	—	243,453.16	3,946.59
QUINCY	66,144	66,092.17	6,142.11	17.17	971.78	2,950.00	—	—	11,595.95	30,127.67	13,911.16
NEWTON	62,407	62,075.18	10,268.97	1,848.05	1,393.32	—	2,000.00	—	—	31,904.46	16,127.30
BROCKTON	61,444	141,177.99	13,040.03	954.43	996.30	3,202.00	—	15,461.18	55,539.15	48,823.50	3,161.40
MEDFORD	57,277	97,961.01	5,311.99	781.05	3,331.37	3,900.00	—	10,990.88	57,388.17	15,136.45	1,120.50
MALDEN	56,139	121,510.79	27,496.30	1,251.05	1,000.00	333.34	—	9,351.37	—	28,239.29	53,839.44
HOLYOKE	49,516	132,178.80	9,482.31	40.25	449.85	2,600.00	2,878.00	—	—	87,879.94	28,848.45
HAVERHILL	47,516	42,938.03	412.66	2,048.26	672.29	1,300.00	471.00	—	—	3,771.27	22,841.03
PITTSFIELD	47,228	133,245.41	21,818.29	—	1,240.79	2,950.00	—	11,421.52	39,480.56	18,561.66	39,360.88
EVERETT	43,472	45,952.27	5,797.66	—	1,300.00	1,900.00	456.80	—	—	33,598.69	2,080.84
SALEM	42,673	104,585.42	7,602.10	818.28	1,060.41	1,900.00	260.00	20,445.01	33,415.26	34,940.49	4,962.15
CHELSEA	41,952	61,604.47	13,131.71	1,100.00	794.75	1,200.00	—	—	—	19,037.63	26,340.38
CHICOPEE	41,700	67,941.01	32,104.71	1,687.55	721.87	2,875.00	319.69	—	—	28,126.09	2,116.10
FITCHBURG	40,557	56,182.74	4,550.93	1,931.28	923.13	1,720.00	—	—	—	36,535.00	10,522.36
WALTHAM	37,431	87,675.67	6,185.00	—	805.94	1,800.00	—	7,083.13	—	55,482.53	1,334.32
TAUNTON	35,319	87,675.30	7,841.73	1,161.78	1,200.00	1,978.92	—	10,206.42	24,773.63	19,175.37	25,822.09
REVERE	35,319	38,394.51	1,179.15	970.33	430.00	366.25	—	—	—	3,640.47	22,571.61
BEVERLY	24,525	6,374.74	7,116.85	505.48	775.46	900.00	—	—	—	2,086.88	1,342.13
NORTHAMPTON	24,256	30,325.44	4,920.15	1,041.15	1,090.00	900.00	—	—	—	14,613.36	10,700.67
MELROSE	24,164	34,473.74	933.40	703.86	448.07	—	—	—	—	13,127.34	5,619.59
GLOUCESTER	22,082	19,975.17	6,902.12	—	1,092.71	—	—	—	—	7,281.91	9,434.67
PENACODT	21,071	21,071.53	—	—	—	—	—	—	—	—	3,305.97
LEOMINSTER	21,894	24,095.02	2,000.00	225.00	551.00	510.00	—	—	—	7,474.07	78.88
ATLANTIC	21,834	24,095.02	2,000.00	749.71	481.54	1,566.00	—	4,960.00	—	1,938.67	4,170.30
GARDNER	20,397	22,534.30	304.00	1,869.80	313.81	2,240.00	—	6,746.03	—	2,657.03	8,204.63
WOBURN	19,995	35,473.43	2,610.63	1,000.00	780.57	1,200.00	197.00	5,362.54	—	17,265.34	6,554.40
WESTFIELD	18,788	12,254.27	338.96	450.00	1,600.00	—	—	—	—	4,383.18	6,467.13
MALBOROUGH	15,781	8,236.07	849.70	492.00	379.93	2,340.00	180.50	—	—	3,951.92	42.00
NEWBURYPORT	14,815	9,993.33	4,308.43	1,374.62	550.00	—	100.00	—	—	3,441.85	218.43
39 Cities	2,975,790	\$5,075,373.37	\$466,105.41	\$52,907.17	\$51,393.59	\$58,219.74	\$14,494.72	\$192,486.08	\$1,757,602.27	\$1,323,539.78	\$1,158,624.61

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1935	A. PUBLIC SERVICE ENTERPRISES					B		C																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER Maintenance and Operation Metropolitan Water Maintenance		ALL OTHER Markets Scales Docks and Wharves Miscellaneous																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

* Includes gas, amount not specified.

1 Includes \$321,471.32 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON	\$86,213,205.30	\$1,996,422.59	\$9,632,609.78	\$4,607,959.04	\$3,590,575.76	\$17,645,891.21
WORCESTER	13,549,076.64	500,217.01	1,909,797.13	842,963.52	789,306.46	\$697,332.68
SPRINGFIELD	10,893,403.05	400,442.67	1,743,599.88	823,200.35	714,393.75	267,411.90
CAMBRIDGE	7,735,504.96	313,613.74	1,158,410.92	573,614.93	565,999.96	236,152.72
FALL RIVER	5,036,530.81	164,962.39	723,405.84	246,568.91	318,909.35	1,859,623.06
NEW BEDFORD	5,857,800.31	217,337.29	792,450.59	449,226.05	275,946.92	99,095.62
LYNN	5,897,075.54	196,863.95	921,786.05	436,984.51	1,857,768.32	124,611.17
SOMERVILLE	5,922,214.10	215,923.32	842,173.73	503,002.42	318,060.72	77,411.73
LOWELL	5,614,977.15	226,046.96	735,181.21	325,187.38	352,994.70	102,391.06
LAWRENCE	4,829,500.70	160,655.33	657,874.10	384,730.80	325,927.44	208,425.51
QUINCY	4,625,602.45	197,969.12	630,657.51	405,567.66	362,153.75	1,147,503.37
NEWTON	5,114,354.28	216,435.38	680,355.85	424,516.52	368,794.08	70,876.18
BROCKTON	3,923,682.02	176,982.40	538,965.02	239,916.81	223,934.00	1,117,820.65
MEDFORD	3,518,372.68	152,417.59	477,801.98	269,648.31	246,384.39	1,147,503.37
MALDEN	3,366,277.17	105,248.44	517,072.76	269,648.31	246,384.39	1,147,503.37
HOLYOKE	3,939,421.20	154,531.13	570,026.68	199,880.03	113,053.31	1,117,820.65
HAVERHILL	3,005,447.93	103,459.15	366,316.48	146,919.54	156,896.24	70,876.18
PITTSFIELD	2,734,008.00	107,338.64	291,909.31	146,038.11	189,233.82	71,546.56
EVERETT	3,139,197.53	126,968.17	480,744.99	161,424.04	183,829.83	69,678.77
SALEM	2,424,424.44	104,989.80	323,126.00	194,398.73	189,921.36	49,557.96
CHELSEA	2,581,692.55	112,036.78	438,950.81	150,417.60	125,190.87	92,517.61
CHICPEE	2,568,739.58	103,072.85	303,498.11	117,844.83	117,471.35	113,527.79
ITCHBURG	2,925,174.34	102,510.05	314,831.44	128,043.74	158,881.94	1,172,381.10
WALTHAM	2,979,347.54	123,193.09	300,325.54	186,434.05	129,532.50	906,964.06
TAUNTON	2,583,913.55	86,844.21	260,160.06	105,540.02	129,532.50	68,248.69
REVERE	2,007,531.35	86,923.15	240,969.39	96,755.76	129,021.36	722,381.20
BEVERLY	1,672,805.03	68,204.53	239,129.37	104,843.73	163,756.19	60,940.00
NORTHAMPTON	1,354,139.45	52,313.68	153,794.82	42,943.21	113,472.34	42,228.42
MELROSE	1,384,101.88	82,977.16	198,038.22	93,496.57	118,189.78	769,004.60
GLOUCESTER	1,474,857.30	58,956.38	205,561.16	93,992.42	136,771.31	586,308.99
NORTH ADAMS	1,121,146.80	50,442.49	119,927.63	52,199.17	146,136.37	89,871.41
PEABODY	1,803,088.56	67,096.31	193,744.52	92,514.28	87,002.23	852,308.68
LEMINSTER	1,207,362.77	48,099.88	138,332.14	75,977.83	151,251.07	546,922.80
ATLANTIC	1,641,845.60	177,154.15	177,154.15	43,470.36	54,224.43	636,477.28
GARDNER	861,180.20	42,118.31	97,921.85	66,035.74	57,916.01	594,380.80
WOBURN	867,296.00	62,982.48	98,792.97	46,692.29	87,002.23	320,612.31
WESTFIELD	1,327,670.05	42,041.93	120,224.21	44,972.20	98,333.86	208,761.42
MARLBOROUGH	815,871.31	40,859.55	75,400.19	34,982.40	109,942.99	46,774.71
NEWBURYPORT	857,195.24	38,459.37	98,288.79	35,472.47	81,646.54	38,616.23
39 Cities	\$197,348,115.37	\$7,213,182.56	\$27,821,309.18	\$13,297,263.34	\$12,433,867.34	\$3,308,147.06
						\$53,206,262.58

39 Cities

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,262,668.34	\$1,370,726.47	\$2,226,448.70	\$3,121,439.12	\$1,809,773.76	\$2,778,579.75	\$137,341.14	\$235,436.96
WORCESTER	9,708,829.74	174,354.98	158,539.02	314,092.81	382,032.89	255,314.93	60,902.04	1,761.15
SPRINGFIELD	3,042,755.06	192,236.00	390,223.45	247,395.56	87,648.03	360,352.08	—	5,245.70
CAMBRIDGE	1,902,156.89	88,951.77	208,117.07	289,371.21	278,209.24	332,102.99	64,105.38	2,562.80
FALL RIVER	1,255,615.86	42,535.82	52,532.55	166,573.93	76,758.04	135,122.46	32,195.07	2,309.16
NEW BEDFORD	1,476,327.75	72,014.73	59,637.58	203,260.93	107,049.12	170,739.45	46,101.20	5,109.20
LYNN	1,551,021.68	89,261.90	156,041.16	184,556.57	64,158.94	178,380.81	77,004.55	2,847.83
SOMERVILLE	1,632,190.57	118,135.01	118,135.01	137,706.29	210,858.14	194,191.74	—	2,850.38
LOWELL	1,235,316.05	36,137.04	24,830.06	187,248.40	127,580.02	278,726.42	33,715.22	3,142.20
LAWRENCE	1,263,217.46	66,977.05	69,823.36	112,984.02	296,256.07	205,742.01	28,658.56	1,722.79
QUINCY	1,702,415.15	67,033.51	110,265.86	71,288.61	69,106.75	155,882.02	43,846.52	8,703.24
NEWTON	1,702,415.15	99,090.50	170,750.87	157,074.18	66,092.17	197,373.44	387.91	3,043.00
BROCKTON	891,797.43	47,926.10	61,196.31	106,142.86	62,075.18	131,062.36	20,202.29	1,997.35
MEDFORD	1,131,239.41	39,999.99	73,866.65	51,246.34	141,177.99	86,702.27	36,875.96	856.01
MALDEN	798,409.81	51,507.86	71,939.04	106,658.82	121,510.79	1,004,097.38	750.00	2,000.00
HOLYOKE	796,780.74	38,067.00	60,475.03	64,056.84	132,178.80	117,041.75	—	1,839.64
HAVERHILL	630,707.53	37,763.03	25,827.04	75,452.58	42,938.03	44,904.73	24,387.85	1,205.00
PITTSFIELD	772,716.62	30,000.00	20,130.98	72,865.55	45,952.27	93,299.24	20,167.47	2,589.74
EVERETT	524,834.45	38,496.83	79,409.03	50,372.48	104,585.42	69,976.49	—	1,150.00
SALEM	640,915.10	20,686.76	45,123.18	37,537.45	61,601.47	504,025.17	10,106.32	1,557.91
CHELSEA	613,765.72	18,403.80	17,776.20	56,144.00	67,941.01	63,768.30	28,132.17	1,137.66
CHICOPPE	508,019.61	36,550.68	29,869.08	62,162.10	56,182.74	68,632.94	25,750.05	2,016.17
FITCHBURG	41,182.89	23,135.84	16,051.98	59,471.84	67,476.60	432,277.17	13,698.58	1,114.04
WALTHAM	617,557.82	515,708.70	23,413.54	22,816.44	87,675.37	50,277.00	—	575.64
REVERE	616,321.51	9,659.34	14,301.19	33,082.81	38,394.51	50,403.27	16,482.17	210.38
BEVERLY	494,669.46	36,615.29	38,948.14	23,376.66	6,374.74	43,188.43	821.42	821.42
NORHAMPTON	353,336.32	39,848.14	5,504.67	23,376.66	34,473.74	39,636.77	24,111.72	358.23
MELROSE	403,485.01	21,356.97	71,993.75	40,447.83	30,325.44	64,030.48	3,219.40	513.55
GLOUCESTER	376,378.46	5,500.00	25,805.60	43,906.79	19,975.17	26,714.33	9,277.42	374.75
NORTH ADAMS	283,445.82	19,828.02	27,436.82	31,296.42	21,071.53	304,462.20	10,855.84	773.70
PEABODY	360,403.06	5,260.48	5,695.20	23,029.75	24,005.02	44,611.58	14,495.48	365.59
LEOMINSTER	304,752.72	14,857.77	5,695.20	18,299.32	14,143.42	33,871.24	—	454.36
ATTLEBORO	324,229.72	23,849.69	17,191.89	23,029.75	22,534.39	47,309.78	9,194.59	416.96
GARDNER	225,759.65	11,600.00	25,491.16	17,544.83	22,534.39	38,476.14	11,781.82	150.00
WOBURN	355,455.88	20,279.37	14,261.13	20,432.90	35,473.48	28,476.14	7,611.69	929.41
WESTFIELD	366,733.42	21,500.00	10,868.02	20,432.90	12,254.27	363,315.71	3,428.18	964.81
MARLBOROUGH	198,061.44	11,067.00	3,527.02	13,334.75	8,236.07	25,938.53	—	—
NEWBURYPORT	172,674.46	15,938.46	7,532.68	12,907.14	9,993.33	57,945.88	749.95	456.63
39 Cities	\$50,483,377.41	\$3,104,624.56	\$4,614,444.04	\$6,383,754.99	\$5,075,373.37	\$9,245,529.24	\$859,270.97	\$301,708.73

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Enterprise Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON . . .	\$7,925,105.14	\$416,792.61	\$75,495.33	\$2,747,866.31	\$3,069,111.28	\$129,963.86	\$175,936.48	\$1,309,949.27	—	—
WORCESTER . . .	316,919.47	19,754.44	2,017.45	202,357.83	92,759.75	—	—	—	—	—
SPRINGFIELD . . .	558,286.06	10,307.22	4,737.45	207,580.14	245,661.25	—	—	—	—	—
CAMBRIDGE . . .	393,681.64	9,758.41	—	302,209.27	29,442.50	14,027.06	38,244.40	—	—	—
FALL RIVER . . .	245,127.04	9,695.23	1,406.61	237,263.75	6,761.45	—	—	—	—	—
NEW BEDFORD . . .	307,958.93	18,556.21	2,782.44	237,275.28	49,345.00	—	—	—	—	—
LYNN . . .	290,449.22	15,813.70	8,561.33	186,380.58	15,437.50	—	—	—	—	—
SOMERVILLE . . .	219,310.03	23,120.36	3,117.08	134,406.06	3,369.00	—	—	—	—	—
LOWELL . . .	163,112.03	23,525.57	11,605.87	133,009.95	14,122.50	8,029.49	10,049.50	121,829.23	\$7,182.50	\$8,204.67
LAURENCE . . .	229,740.51	116,186.87	1,145.36	100,405.78	12,002.50	—	—	—	—	4,998.15
QUINCY . . .	260,390.05	9,727.74	408.69	115,475.73	9,910.83	—	—	—	—	—
NEWTON . . .	284,123.52	3,042.25	8,155.61	195,045.80	16,384.86	32,068.22	12,639.77	78,959.07	—	—
BROCKTON . . .	176,486.07	8,432.76	1,955.61	40,079.32	26,560.88	34,025.88	15,924.75	8,682.43	—	457.30
MEDFORD . . .	196,522.19	9,365.52	2,476.40	100,684.48	13,532.64	6,193.96	7,749.41	53,292.40	4,239.38	—
MALDEN . . .	178,051.09	9,222.35	1,629.31	91,372.11	1,627.50	5,373.98	6,582.56	58,062.88	4,037.50	—
HOLYOKE . . .	85,693.58	4,628.90	1,011.09	44,618.59	35,435.00	—	—	—	—	27.18
HAVERHILL . . .	53,463.69	9,222.35	—	38,517.86	7,050.00	—	—	—	—	—
PITTSFIELD . . .	59,494.62	2,166.56	—	50,278.06	3,357.06	5,615.70	6,882.27	67,076.32	4,037.50	—
EVERETT . . .	153,034.30	8,498.75	819.92	56,746.78	12,190.00	—	—	—	—	—
SALEM . . .	41,895.20	1,650.48	—	28,054.72	850.00	3,474.66	4,351.07	42,638.47	—	—
CHELSEA . . .	157,200.88	26,768.54	4,812.89	74,305.35	11,422.50	—	—	—	—	1,409.54
CHICOPEE . . .	44,443.23	9,550.56	2,049.84	20,010.79	11,422.50	—	—	—	—	—
FITCHBURG . . .	71,104.69	3,873.24	231.87	54,287.58	12,712.00	—	—	—	—	—
WALTHAM . . .	117,927.37	3,476.12	1,801.08	76,239.36	13,010.14	14,811.81	5,352.76	—	3,230.00	6.10
TAUNTON . . .	56,420.64	2,209.61	528.94	36,897.09	16,785.00	—	—	—	—	—
REVERE . . .	111,171.79	18,212.89	4,726.68	43,213.90	4,811.25	3,006.34	3,761.65	33,438.86	—	—
BEVERLY . . .	29,065.53	1,389.42	298.68	25,212.43	2,165.00	—	—	—	—	—
NORTHAMPTON . . .	3,717.15	629.25	7.90	3,080.00	—	—	—	—	—	—
MELROSE . . .	69,485.26	2,058.47	52.89	34,969.50	30,383.28	2,893.03	3,623.11	24,473.01	1,415.25	—
GLoucester . . .	68,573.75	1,763.00	616.09	34,407.79	2,389.95	—	—	—	—	1,403.59
NORTH ADAMS . . .	19,965.55	2,257.17	145.52	15,172.91	2,389.95	—	—	—	—	—
PEABODY . . .	37,103.84	4,927.55	687.45	26,627.59	4,855.00	—	—	—	—	6.25
LEONARD . . .	51,228.63	1,918.07	353.64	24,507.19	19,093.75	—	—	—	—	—
ATLANTIC . . .	15,977.78	848.76	—	9,855.27	5,273.75	—	—	—	—	—
GARDNER . . .	16,323.86	591.50	—	10,238.75	7,200.00	—	—	—	—	—
WOBURN . . .	57,039.92	6,559.94	899.21	37,066.79	7,801.25	1,556.04	1,945.44	—	4,773.61	—
WESTFIELD . . .	30,509.90	772.26	208.66	15,598.95	13,930.00	—	—	—	1,211.25	—
MARLBOROUGH . . .	21,908.96	3,230.11	183.74	14,473.14	3,023.22	—	—	—	998.75	—
NEWBURYPORT . . .	19,805.71	2,178.58	634.52	14,917.61	2,073.00	—	—	—	—	—
39 Cities . . .	\$13,018,119.75	\$727,814.24	\$139,751.49	\$5,900,803.59	\$3,819,824.77	\$271,940.03	\$306,589.19	\$1,798,401.94	\$36,481.72	\$16,512.78

¹ Includes \$219.08 paid from balances of Federal grants for outlays.² Includes \$127.50 interest on cemetery loans.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1938.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON . . .	\$177,290,165.29	\$77,261,400.00	\$8,863,065.29	—	\$77,083,700.00	—	\$14,000,000.00	1 \$82,000.00	—
WORCESTER . . .	17,241,627.07	10,466,000.00	426,017.59	—	2,642,100.00	—	3,125,000.00	—	\$582,509.48
SPRINGFIELD . . .	20,336,406.64	11,648,000.00	210,544.74	—	6,109,000.00	—	1,950,000.00	—	418,861.90
CAMBRIDGE . . .	13,896,000.00	10,440,500.00	—	\$25,000.00	730,500.00	—	2,700,000.00	—	—
FALL RIVER . . .	6,541,083.81	5,514,000.00	176,083.81	—	321,000.00	—	500,000.00	—	—
NEW BEDFORD . . .	10,156,660.61	7,007,000.00	276,310.41	—	1,114,000.00	—	1,500,000.00	—	232,615.27
LYNN . . .	9,479,400.00	5,922,900.00	631,000.00	26,734.93	375,500.00	—	2,550,000.00	—	—
SOMERVILLE . . .	7,610,669.38	4,114,000.00	399,412.94	—	163,000.00	—	2,800,000.00	—	134,256.44
LOWELL . . .	7,058,172.77	4,279,060.00	1,242,682.27	—	384,000.00	\$17,000.00	1,000,000.00	—	—
LAWRENCE . . .	4,529,088.05	2,786,500.00	61,453.86	—	512,000.00	—	1,000,000.00	235,430.50	—
QUINCY . . .	5,770,940.42	3,938,757.91	130,000.00	—	314,000.00	—	1,000,000.00	155,000.00	114,114.19
NEWTON . . .	8,634,736.79	6,356,000.00	172,989.42	—	616,000.00	—	1,300,000.00	368,460.00	—
BROCKTON . . .	9,824,900.00	1,815,500.00	248,900.00	—	690,500.00	—	1,100,000.00	—	189,777.37
MEDFORD . . .	3,791,517.77	3,614,500.00	189,267.77	—	384,000.00	—	1,600,000.00	—	—
MALDEN . . .	3,866,758.05	3,033,000.00	124,000.00	—	835,000.00	1,000.00	1,500,000.00	—	2,750.00
HOLYOKE . . .	2,964,958.82	1,103,000.00	72,958.82	—	839,000.00	—	950,000.00	—	360,758.05
HAVERHILL . . .	2,691,436.29	1,415,275.00	235,220.29	—	141,000.00	—	350,000.00	—	—
PITTSFIELD . . .	2,131,997.87	1,540,400.00	22,597.87	—	213,000.00	—	400,000.00	—	—
EVERETT . . .	3,458,865.18	1,087,400.00	48,465.18	—	328,500.00	—	1,000,000.00	—	—
SALEM . . .	1,729,042.57	912,500.00	—	—	10,000.00	—	1,521,213.49	—	—
CHELSEA . . .	4,229,594.12	2,215,100.00	335,705.67	—	297,500.00	—	800,000.00	—	—
CHICOPEE . . .	2,338,228.38	897,840.00	342,888.38	—	237,100.00	—	700,000.00	425,117.26	—
FITCHBURG . . .	3,313,517.26	2,274,500.00	16,800.00	—	327,000.00	—	800,000.00	—	—
WALTHAM . . .	3,911,682.32	2,614,000.00	177,682.32	—	331,500.00	—	300,000.00	—	—
TAUNTON . . .	1,995,637.58	1,260,000.00	84,157.58	—	102,000.00	—	1,150,000.00	—	—
REVERE . . .	2,997,732.00	1,248,000.00	497,732.00	—	96,000.00	—	400,000.00	—	—
BEVERLY . . .	1,512,692.35	947,000.00	69,692.35	—	—	—	150,000.00	—	—
NORTHAMPTON . . .	239,323.93	56,000.00	21,323.93	—	—	—	400,000.00	4 12,000.00	—
MELROSE . . .	2,206,950.48	773,500.00	33,450.48	—	827,000.00	—	400,000.00	—	—
GLOUCESTER . . .	2,934,358.72	1,700,000.00	107,358.72	—	53,200.00	—	300,000.00	—	—
NORTH ADAMS . . .	869,879.16	565,675.00	1,004.16	—	98,000.00	—	250,000.00	—	—
PEABODY . . .	1,525,444.05	861,000.00	134,656.92	—	464,000.00	—	425,000.00	—	6,787.13
LEOMINSTER . . .	1,510,947.52	735,000.00	17,596.07	—	114,500.00	—	249,000.00	—	45,351.45
ATTLEBORO . . .	594,500.00	330,000.00	—	—	31,500.00	—	150,000.00	—	—
GARDNER . . .	451,000.00	419,500.00	—	—	194,000.00	—	450,000.00	—	—
WOBURN . . .	1,701,173.14	959,500.00	17,422.51	—	367,000.00	—	100,000.00	—	—
WESTFIELD . . .	971,422.51	487,000.00	5,000.00	—	139,000.00	—	490,000.00	4 17,000.00	—
MALDENBOROUGH . . .	1,153,000.00	502,000.00	—	—	109,000.00	—	200,000.00	—	—
NEWBURYPORT . . .	989,646.12	560,274.91	120,371.21	—	—	—	—	—	—
39 Cities . . .	\$351,451,246.02	\$184,895,582.82	\$15,737,485.70	\$51,734.93	\$97,060,100.00	\$18,000.00	\$51,110,213.49	\$295,007.76	\$2,283,121.32

¹ Anticipation of Federal grant.² Includes \$25,000 anticipation of Federal grant and \$10,430.50 anticipation of highway reimbursement from State and county.³ Anticipation of serial issue.⁴ Anticipation of highway reimbursement from State and county.

TABLE XII. — *Relation of Indebtedness to Valuation — 1938.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1938, together with the supplemental assessment of December, 1938.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, revenue loans, other temporary loans, exclusive of \$68,460 in Quincy (see footnote on page 70), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1935	Percent- age of Net Debt of Valu- ation	Valuation of 1938 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . .	817,713	8.3	\$1,577,974,853	\$154,345,100.00	\$23,688,349.19	\$130,656,750.81
2 NEW BEDFORD . .	110,022	6.7	107,739,953	8,147,734.93	893,687.61	7,254,047.32
3 SPRINGFIELD . .	149,642	6.4	279,062,917	17,757,000.00	—	17,757,000.00
4 GLOUCESTER . . .	24,164	6.3	40,283,695	2,527,000.00	—	2,527,000.00
5 FALL RIVER . . .	117,414	5.6	96,176,338	5,865,000.00	476,000.00	5,389,000.00
6 WALTHAM	40,557	5.5	53,300,913	2,934,000.00	—	2,934,000.00
7 WOBURN	19,695	5.4	21,168,605	1,153,500.00	—	1,153,500.00
8 LEOMINSTER . . .	21,894	5.3	22,595,293	1,199,000.00	—	1,199,000.00
9 NEWBURYPORT . .	14,815	5.2	12,939,350	669,274.91	—	669,274.91
10 FITCHBURG . . .	41,700	5.1	50,126,262	2,571,600.00	—	2,571,600.00
11 CAMBRIDGE . . .	118,075	5.0	177,934,941	11,196,000.00	2,227,063.62	8,968,936.38
12 MALDEN	57,277	4.9	71,354,775	3,736,000.00	250,738.89	3,485,261.11
13 MEDFORD	61,444	4.8	82,352,739	3,999,500.00	30,000.00	3,969,500.00
14 LOWELL	100,114	4.7	100,221,749	4,680,060.00	—	4,680,060.00
15 WORCESTER . . .	190,471	4.7	280,782,592	13,108,100.00	—	13,108,100.00
16 TAUNTON	37,431	4.6	33,438,571	1,611,500.00	69,105.07	1,542,394.93
17 LYNN	100,909	4.6	136,160,867	6,298,400.00	77,000.00	6,221,400.00
18 PEABODY	22,082	4.4	21,662,654	959,000.00	—	959,000.00
19 WESTFIELD . . .	18,788	4.3	20,029,847	854,000.00	—	854,000.00
20 MARLBOROUGH . .	15,781	4.0	16,051,708	641,000.00	—	641,000.00
21 NEWTON	66,144	3.9	175,098,638	6,972,000.00	63,000.00	6,909,000.00
22 CHELSEA	42,673	3.9	47,325,551	2,225,100.00	401,203.18	1,823,896.82
23 SOMERVILLE . . .	100,773	3.6	118,473,707	4,277,000.00	—	4,277,000.00
24 LAWRENCE	86,785	3.6	91,398,797	3,298,500.00	—	3,298,500.00
25 QUINCY	76,909	3.4	126,661,575	4,321,217.91	—	4,321,217.91
26 BROCKTON	62,407	3.3	76,905,093	2,506,000.00	—	2,506,000.00
27 REVERE	35,319	3.2	42,162,711	1,350,000.00	—	1,350,000.00
28 CHICOPEE	41,952	3.0	40,254,692	1,195,340.00	—	1,195,340.00
29 HAVERHILL	49,516	2.9	53,268,502	1,556,275.00	22,000.00	1,534,275.00
30 PITTSFIELD . . .	47,516	2.9	61,431,484	1,759,400.00	—	1,759,400.00
31 NORTH ADAMS . .	22,085	2.8	21,854,186	618,875.00	—	618,875.00
32 BEVERLY	25,871	2.5	42,409,854	1,043,000.00	—	1,043,000.00
33 HOLYOKE	56,139	2.4	76,628,238	1,942,000.00	¹ 111,000.00	1,831,000.00
34 EVERETT	47,228	2.4	72,734,072	1,810,400.00	90,562.72	1,719,837.28
35 SALEM	43,472	2.2	56,374,416	1,241,000.00	—	1,241,000.00
36 GARDNER	20,397	2.1	21,739,083	451,000.00	—	451,000.00
37 MELROSE	24,256	1.9	40,300,961	773,500.00	—	773,500.00
38 ATTLEBORO . . .	21,835	1.7	25,270,784	444,500.00	² 25,558.80	418,941.20
39 NORTHAMPTON . .	24,525	0.2	26,500,520	56,000.00	—	56,000.00
39 Cities	2,975,790	5.7	\$4,418,151,486	\$282,093,877.75	\$28,425,269.08	\$253,668,608.67

¹ Railroad stock offsetting debt of \$111,000.² Sewer assessment investment fund.

TABLE XIII. — *Debt Transactions for 1938 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans, except for \$135,000 in the city of Fitchburg, which was issued for general purposes

CITIES.	INCURRED					CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans ¹	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans ¹	Warrants or Orders
BOSTON	\$11,975,000.00	\$5,000,000.00	\$710,000.00	\$34,687,000.00	—	\$10,158,400.00	\$3,396,523.66	\$343,000.00	\$43,788,500.00	—
WORCESTER	3,525,000.00	432,000.00	225,000.00	8,630,000.00	\$582,509.48	2,398,000.00	260,028.58	337,700.00	9,780,000.00	\$622,333.15
SPRINGFIELD	3,770,000.00	188,000.00	—	6,100,000.00	418,861.90	1,553,500.00	320,435.72	275,000.00	6,411,650.00	357,611.92
CAMBRIDGE	2,678,000.00	—	—	5,700,000.00	—	1,403,500.00	—	75,500.00	5,900,000.00	—
FALL RIVER	430,000.00	150,000.00	175,000.00	2,500,000.00	—	1,061,000.00	102,595.46	14,000.00	2,300,000.00	—
NEW BEDFORD	1,256,000.00	\$11,118.40	—	4,000,000.00	232,615.27	1,179,000.00	313,120.27	110,000.00	3,900,000.00	250,898.16
LYNN	1,140,000.00	356,000.00	25,000.00	4,500,000.00	—	\$30,600.00	446,000.00	64,500.00	4,325,000.00	—
SOMERVILLE	637,000.00	230,000.00	75,000.00	3,850,000.00	134,256.44	605,400.00	214,291.74	20,000.00	5,300,000.00	119,586.40
LOWELL	*1,150,000.00	300,000.00	40,000.00	3,842,000.00	—	696,170.00	197,984.63	31,500.00	4,063,069.50	—
LAWRENCE	548,000.00	—	49,000.00	3,561,500.00	114,114.19	357,165.00	36,911.88	31,500.00	3,428,875.00	153,087.55
QUINCY	672,757.91	200,000.00	50,000.00	3,343,460.00	2,900.74	727,500.00	293,000.00	95,000.00	3,475,000.00	—
NEWTON	969,000.00	195,000.00	100,000.00	2,100,000.00	180,777.37	611,000.00	39,847.23	70,000.00	2,050,000.00	206,376.22
BROCKTON	697,000.00	306,000.00	55,000.00	2,625,000.00	—	291,500.00	214,600.00	92,100.00	2,575,000.00	—
MEDFORD	1,079,000.00	135,000.00	42,000.00	3,050,000.00	2,750.00	499,000.00	180,002.89	55,000.00	2,950,000.00	—
MAIDEN	1,451,000.00	100,000.00	35,000.00	2,300,000.00	360,758.05	388,000.00	80,000.00	28,000.00	1,950,000.00	48,713.81
HOLYOKE	50,000.00	—	—	2,650,000.00	—	240,000.00	33,209.54	135,000.00	2,450,000.00	—
HAYDENHILL	310,275.00	189,100.00	50,000.00	1,700,000.00	—	245,000.00	102,323.25	27,000.00	1,725,000.00	—
PITTSFIELD	446,000.00	40,000.00	—	1,200,000.00	—	271,400.00	17,402.13	39,000.00	1,065,000.00	—
EVERETT	250,000.00	15,225.00	—	2,400,000.00	—	283,000.00	43,686.37	14,000.00	1,950,000.00	—
SALEM	100,000.00	—	—	1,400,000.00	88,042.57	188,500.00	—	45,500.00	1,500,000.00	81,040.42
CHICPEA	235,000.00	410,075.39	—	2,221,213.49	87,574.96	165,000.00	510,868.64	10,000.00	1,914,186.05	37,266.19
FITCHBURG	399,340.00	11,500.00	60,000.00	1,800,000.00	—	246,500.00	52,981.77	45,500.00	1,550,000.00	—
WALTHAM	335,000.00	—	—	1,725,117.26	—	494,500.00	9,700.00	45,700.00	1,623,794.62	—
TAUNTON	438,000.00	245,143.84	40,000.00	1,600,000.00	—	384,500.00	229,631.75	46,000.00	1,600,000.00	—
REVERE	260,000.00	44,000.00	—	1,300,000.00	—	244,800.00	17,491.98	103,500.00	1,300,000.00	—
BEVERLY	258,000.00	641,823.13	—	1,950,000.00	—	253,500.00	620,751.21	18,000.00	1,800,000.00	—
NORTHAMPTON	240,000.00	72,000.00	—	1,300,000.00	—	BEVERLY	152,000.00	44,903.66	1,300,000.00	—
MELROSE	120,000.00	30,000.00	—	487,000.00	—	49,000.00	8,676.07	—	450,000.00	—
GLoucester	40,700.00	40,000.00	—	1,100,000.00	—	140,000.00	10,516.06	—	1,050,000.00	—
NORTH ADAMS	705,000.00	—	50,000.00	950,000.00	—	217,875.00	30,083.93	81,000.00	950,000.00	—
PEABODY	191,000.00	85,900.00	—	575,000.00	—	118,225.00	6,839.80	12,000.00	525,000.00	—
LEOMINSTER	110,000.00	—	—	1,225,000.00	6,787.13	163,500.00	33,396.51	18,000.00	1,150,000.00	20,047.36
ATTLEBORO	136,500.00	—	—	949,000.00	45,351.45	91,000.00	25,176.16	40,000.00	900,000.00	22,973.21
GARDNER	200,000.00	—	—	565,000.00	—	72,500.00	—	34,500.00	515,000.00	—
WOBURN	95,000.00	47,000.00	—	250,000.00	—	55,000.00	—	11,500.00	250,000.00	—
WESTFIELD	164,000.00	18,000.00	30,000.00	850,000.00	—	169,000.00	42,662.02	27,000.00	900,000.00	—
MARLBOROUGH	124,000.00	—	34,000.00	450,000.00	—	\$3,500.00	10,875.61	24,000.00	450,000.00	—
NEWBURYPORT	71,000.00	77,891.50	58,000.00	667,000.00	—	104,000.00	15,000.00	15,000.00	580,000.00	—
				500,000.00	—	89,500.00	20,095.68	6,000.00	450,000.00	—
39 Cities	\$37,345,872.91	\$9,921,477.26	\$1,931,000.00	\$122,103,290.75	\$2,266,389.55	\$27,281,535.00	\$7,948,214.28	\$2,482,000.00	\$130,451,075.17	\$1,919,934.39

¹ For detail see Table on page viii.

² Includes \$17,000 cemetery loans.

³ Includes \$4,000 cemetery loans.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1938.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON	\$1,253,988.93	\$106,693.04	\$70,796.25	\$1,076,499.64
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
CAMBRIDGE	36,854.05	23,905.44	12,948.61	—
FALL RIVER	—	—	—	—
NEW BEDFORD	—	—	—	—
LYNN	5,024.62	—	5,024.62	—
SOMERVILLE	117,611.07	13,684.16	3,809.20	100,117.71
LOWELL	—	—	—	—
LAWRENCE	—	—	—	—
QUINCY	99,454.55	25,416.20	9,150.80	64,887.55
NEWTON	47,112.18	33,940.88	6,036.18	7,135.12
BROCKTON	—	—	—	—
MEDFORD	57,288.37	10,555.99	2,937.37	43,795.01
MALDEN	60,170.14	9,959.71	2,495.09	47,715.34
HOLYOKE	—	—	—	—
HAVERHILL	—	—	—	—
PITTSFIELD	—	—	—	—
EVERETT	68,102.82	10,371.66	2,608.69	55,122.47
SALEM	—	—	—	—
CHELSEA	42,610.65	5,921.65	1,649.24	35,039.76
CHICOPEE	—	—	—	—
FITCHBURG	—	—	—	—
WALTHAM	13,447.79	11,418.87	2,028.92	—
TAUNTON	—	—	—	—
REVERE	34,028.97	5,123.51	1,425.83	27,479.63
BEVERLY	—	—	—	—
NORTHAMPTON	—	—	—	—
MELROSE	26,415.34	4,930.42	1,373.32	20,111.60
GLOUCESTER	—	—	—	—
NORTH ADAMS	—	—	—	—
PEABODY	—	—	—	—
LEOMINSTER	—	—	—	—
ATTLEBORO	—	—	—	—
GARDNER	—	—	—	—
WOBURN	3,389.27	2,651.87	737.40	—
WESTFIELD	—	—	—	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$1,865,498.75	\$264,573.40	\$123,021.52	\$1,477,903.83

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1938.*

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$14,239,361.73	1 \$8,589,309.41	—	\$999,539.73	\$1,253,988.93	\$3,396,523.66
WORCESTER	2,420,328.58	2,301,700.00	—	—	—	118,628.58
SPRINGFIELD	2,148,935.72	1,828,500.00	—	—	—	320,435.72
CAMBRIDGE	1,206,854.05	1,170,000.00	—	—	36,854.05	—
FALL RIVER	1,107,595.46	1,005,000.00	—	—	—	102,595.46
NEW BEDFORD	1,321,088.68	1,255,486.81	—	—	—	65,601.87
LYNN	1,316,124.62	865,100.00	—	—	5,024.62	446,000.00
SOMERVILLE	975,302.81	625,400.00	\$18,000.00	—	117,611.07	214,291.74
LOWELL	923,654.65	727,670.00	—	—	—	197,984.65
LAWRENCE	429,576.88	302,665.00	—	—	—	36,911.88
QUINCY	1,144,866.14	806,411.59	—	—	99,454.55	239,000.00
NEWTON	686,509.26	576,549.79	—	3,000.00	47,112.18	59,847.29
BROCKTON	445,371.59	376,771.59	—	—	68,600.00	18,600.00
MEDFORD	801,791.26	554,000.00	10,500.00	—	57,288.37	186,002.89
MALDEN	540,670.14	386,000.00	10,000.00	4,500.00	60,170.14	80,000.00
HOLYOKE	408,209.54	375,000.00	—	—	—	33,209.54
HAVERHILL	374,323.25	272,000.00	—	—	—	102,323.25
PITTSFIELD	318,802.13	361,400.00	10,000.00	—	68,102.82	17,402.13
EVERETT	420,789.19	297,000.00	—	2,000.00	—	43,686.37
SALEM	234,000.00	234,000.00	—	—	—	—
CHELSEA	372,911.90	175,000.00	—	4,508.00	42,610.65	150,793.25
CHICOPEE	344,981.77	292,000.00	—	—	—	52,981.77
FITCHBURG	414,900.00	405,200.00	—	—	—	9,700.00
WALTHAM	562,435.70	430,500.00	8,000.00	—	13,447.79	110,487.91
TAUNTON	325,791.98	308,300.00	—	—	—	17,491.98
REVERE	489,457.05	271,500.00	—	—	34,028.97	183,928.08
BEVERLY	223,903.66	179,000.00	—	—	—	44,903.66
NORTHAMPTON	57,676.07	49,000.00	—	—	—	8,676.07
MELROSE	184,331.40	140,000.00	7,400.00	—	26,415.34	10,516.06
GLoucester	328,958.93	298,875.00	—	—	—	30,083.93
NORTH ADAMS	137,064.80	130,225.00	—	—	—	6,839.80
PEABODY	214,896.51	181,500.00	—	—	—	33,396.51
LEOMINSTER	166,376.16	131,000.00	10,200.00	—	—	25,176.16
ATLEBORO	99,000.00	99,000.00	—	—	—	—
GARDNER	76,500.00	66,500.00	10,000.00	—	—	—
WOBURN	245,051.29	196,050.00	3,000.00	—	3,389.27	42,662.02
WESTFIELD	128,375.61	117,500.00	—	—	—	10,875.61
MARLBOROUGH	137,000.00	119,000.00	3,000.00	—	—	15,000.00
NEWBURYPORT	115,595.68	95,500.00	—	—	—	20,095.68
39 Cities	\$36,691,364.19	\$26,625,564.19	\$90,100.00	\$1,013,547.73	\$1,865,498.75	\$6,496,653.52

1 Serial loans amounting to \$170,500.33 were paid from balances of Federal grants for outlays.
 2 Serial loans amounting to \$33,513.19 were paid from balances of Federal grants for outlays.
 3 Serial loans amounting to \$16,088.41 were paid from balances of Federal grants for outlays.
 4 Serial loans amounting to \$54,450.21 were paid from balances of Federal grants for outlays.
 5 Serial loans amounting to \$6,828.41 were paid from investment fund.
 6 Serial loans amounting to \$9,000 were paid from balances of Federal grants for outlays.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1938						CASH AT END OF 1938					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Fund	Private Trust Funds and Accounts
BOSTON	\$7,199,663.09	\$2,878,472.24	\$1,606,602.72	\$2,721.33	\$2,162,216.97	\$549,649.83	\$14,619,649.08	\$4,869,459.27	\$2,463,722.48	\$2,839.47	\$6,725,633.48	\$557,994.38
WORCESTER	1,683,810.64	1,438,268.04	107,090.46	6,260.20	106,469.16	25,722.78	1,926,029.08	1,730,070.31	—	10,594.93	59,170.16	26,193.68
SPRINGFIELD	1,729,963.74	1,706,512.54	—	—	23,481.20	—	4,546,186.39	4,534,791.98	—	—	11,394.41	—
CAMBRIDGE	1,207,044.17	1,036,768.36	116,396.31	—	9,535.50	44,334.00	2,579,328.97	2,488,284.97	29,010.74	—	5,240.29	56,792.97
FALL RIVER	323,534.87	298,650.70	2,514.32	—	20,336.84	2,033.01	417,314.14	407,937.42	444.43	—	7,571.46	1,340.83
NEW BEDFORD	768,797.39	723,878.49	32,539.80	3,907.09	1,201.28	7,270.73	760,448.45	656,131.52	65,330.84	3,786.50	3,518.70	1,680.89
LYNN	1,462,327.42	1,440,015.23	4,031.74	14,572.58	3,167.57	5,40.30	1,889,911.86	1,876,510.26	887.50	9,105.18	2,868.62	540.30
SOMERVILLE	1,370,593.73	1,349,697.57	—	—	19,972.19	923.97	1,200,969.88	1,178,973.79	—	—	20,417.27	1,578.82
LOWELL	269,813.80	267,273.31	—	1,821.11	624.58	94.80	376,030.26	374,122.98	—	1,306.55	415.93	94.80
LAURENS	1,222,220.53	1,216,770.76	—	—	5,459.77	—	651,832.29	644,321.09	—	—	2,293.62	5,017.58
QUINCY	606,200.80	581,886.23	—	6,603.48	11,602.62	6,108.47	568,531.65	564,292.91	33,184.54	3,046.10	76,227.62	4,995.19
NEWTON	786,207.72	753,721.63	2,073.87	40.72	30,371.50	—	1,515,508.64	1,434,065.03	—	—	48,190.55	—
BROCKTON	681,385.21	593,452.54	21,356.36	2,481.51	3,102.07	60,992.73	856,540.75	790,061.38	—	—	2,377.72	60,693.73
MEDFORD	448,589.99	438,280.90	303.82	4,262.97	9,127.90	3,614.40	846,495.27	823,940.22	1,217.89	4,150.18	5,410.07	1,776.91
MALDEN	359,625.12	348,196.92	738.84	2,338.79	7,880.81	469.76	2,112,286.81	2,107,423.99	788.84	1,204.28	2,680.80	188.90
HOLYOKE	390,167.00	372,058.25	—	—	5,732.24	12,376.51	2,35,084.28	2,290,607.97	—	—	3,330.42	11,995.89
HAVERHILL	537,757.44	525,774.88	1,794.23	—	9,221.36	966.97	406,908.22	399,672.74	1,713.49	—	4,416.07	1,105.92
PUTTIFIELD	193,062.27	184,971.42	—	—	7,611.67	1,179.18	499,687.74	495,975.07	—	—	2,895.81	816.86
EVERETT	405,148.54	388,070.50	—	2,233.33	14,273.88	561.74	879,595.74	836,606.94	—	1,889.88	40,450.43	648.49
SALEM	283,270.60	275,210.03	—	700.35	6,027.55	1,332.67	213,694.43	205,775.90	—	501.37	6,202.95	1,214.07
CHELSEA	429,870.18	414,330.57	—	—	2,027.44	5,832.17	656,135.76	632,222.51	—	—	2,354.83	1,438.42
CHICPEE	332,798.85	321,613.81	—	—	6,348.34	54,930.70	383,944.32	323,736.00	—	—	3,320.18	56,288.14
FITCHBURG	335,868.30	345,820.84	—	4,490.54	2,900.25	656.67	497,907.11	476,230.90	—	4,633.70	16,332.70	709.81
WALTHAM	593,789.50	578,071.53	11,056.82	3,058.31	8,299.44	1,303.40	514,325.20	495,522.38	8,093.49	2,744.96	6,302.47	1,462.90
TAUNTON	283,270.26	225,063.76	26,102.37	14,987.77	3,555.99	10,960.37	308,325.40	239,011.33	12,767.18	15,310.42	3,891.62	17,544.93
REVERE	339,646.36	286,669.99	—	22.00	5,555.99	10,960.37	116,178.16	105,245.26	—	30.00	470.15	10,432.75
REVERLY	135,900.38	129,934.25	—	—	4,468.27	1,498.06	203,762.64	200,769.99	—	—	1,486.96	1,505.69
NORTHAMPTON	110,125.07	104,840.80	—	—	5,284.27	200,146.51	195,571.30	195,571.30	—	—	4,575.21	699.23
NELROSE	136,246.37	131,161.80	—	1,513.79	5,941.52	629.26	363,802.94	353,163.22	—	1,185.04	3,755.45	422.31
GLOUCESTER	136,707.87	132,674.75	—	—	3,381.04	1,080.72	806,674.84	803,682.53	—	2,570.00	2,570.00	1,020.17
NORTH ADAMS	37,486.45	34,624.13	—	—	1,781.60	24,045.65	60,224.12	58,413.50	—	400.00	390.45	24,353.07
PRABODY	83,474.94	59,394.70	—	—	34.59	5,038.37	57,426.76	56,729.45	70.00	440.00	76.36	6,142.18
LEMINSTER	91,740.04	84,579.59	5.00	—	2,116.58	886.83	163,870.36	156,440.11	—	100.00	4,386.91	291.61
ATLANTON	107,813.55	102,288.12	242.35	—	4,991.47	819.20	256,067.19	254,538.97	—	—	6,614.29	891.33
GARDNER	86,445.49	84,730.46	—	—	754.26	886.83	58,705.53	56,135.75	—	—	1,236.89	581.33
WOBURN	61,934.76	59,284.70	—	—	819.20	1,895.80	109,577.87	96,676.38	—	—	1,031.39	1,538.39
WESTFIELD	58,994.44	69,305.49	—	100.00	1,098.09	15,590.86	80,882.10	75,628.52	200.00	—	230.03	12,671.46
MAIRBOROUGH	76,784.36	75,525.73	—	—	415.53	743.10	68,357.80	57,893.66	—	—	4,310.48	743.10
NEWBURYPORT	32,029.33	25,907.03	—	—	5,610.31	511.99	68,357.80	57,893.66	—	—	9,943.52	520.62
39 Cities	\$24,998,140.77	\$19,630,876.68	\$1,932,849.01	\$72,115.87	\$2,506,375.33	\$855,923.88	\$41,976,729.05	\$31,313,585.74	\$2,617,755.77	\$66,004.92	\$7,106,016.30	\$873,366.32

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1938

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 50,319
REVENUE.		\$4,901,365.68
General		3,898,291.93
<i>Taxes</i>		3,642,126.70
Property, poll, and income		3,621,709.60
Corporation, bank, etc.		20,417.10
<i>Licenses and permits</i>		33,933.55
<i>Fines and forfeits</i>		880.12
<i>Grants and gifts</i>		221,351.66
For expenses		201,551.56
For outlays		19,800.00
<i>All other</i>		—
Commercial		1,003,073.75
<i>Special assessments</i>		42,797.96
To meet expenses		2,282.78
To meet outlays		40,515.18
<i>Privileges</i>		179,457.25
<i>Departmental</i>		242,231.20
General government		9,036.63
Protection of persons and property		5,022.25
Health and sanitation		23,452.44
Highways		5,067.90
Charities		160,639.91
Soldiers' benefits		1,592.00
Schools		4,603.37
Libraries		4,419.83
Recreation		26,142.49
Unclassified		2,254.38
<i>Public service enterprises</i>		489,119.85
Electric light		—
Water		489,119.85
All other		—
<i>Cemeteries</i>		11,800.47
<i>Interest</i>		37,667.02
On sinking funds		—
On trust and investment funds		3,351.05
All other		34,315.97
NON-REVENUE.		\$1,808,879.16
Offsets to outlays		13,161.03
<i>Departmental</i>		9,450.92
<i>Public service enterprises</i>		3,710.11
<i>Cemeteries</i>		—
Municipal indebtedness		1,118,779.05
<i>Loans, general purposes</i>		395,000.00
<i>Loans, public service enterprises</i>		120,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		600,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		3,779.05
Transfers		5,249.30
<i>From sinking funds</i>		—
<i>All other</i>		5,249.30
Refunds		56,086.02
Agency, trust, and investment		615,603.76
<i>Taxes and licenses for State</i>		388,867.42
<i>Taxes for county</i>		139,432.23
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		80,718.46
<i>All other</i>		6,585.65
RECAPITULATION.		
Revenue and offsets to outlays		\$4,914,526.71
Premiums		3,779.05
Municipal indebtedness		1,115,000.00
Transfers and refunds		61,335.32
Agency, trust, and investment		615,603.76
Total receipts		\$6,710,244.84
Balance on hand, including funds		833,227.56
GRAND TOTAL		\$7,543,472.40

Graded According to Population of 1935.

PAYMENTS.		Brookline POPULATION 50,319
Maintenance		\$3,912,694.04
<i>Departmental</i>		<i>3,614,773.61</i>
General government		163,639.87
Protection of persons and property		743,277.37
Health and sanitation		327,775.75
Highways		419,604.33
Charities		520,811.28
Soldiers' benefits		18,051.37
Schools		937,636.07
Libraries		73,381.43
Recreation		220,389.25
Pensions		99,177.19
Unclassified		91,034.70
<i>Public service enterprises</i>		<i>281,200.57</i>
Electric light		—
Water		281,200.57
All other		—
<i>Cemeteries</i>		<i>14,218.19</i>
<i>Administration of trust funds</i>		<i>2,496.67</i>
Interest		206,793.75
<i>Loans, general purposes</i>		<i>105,570.63</i>
<i>Loans, public service enterprises</i>		<i>101,223.12</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		778,820.01
<i>Departmental</i>		<i>638,459.73</i>
General government		4,396.24
Protection of persons and property		28,515.93
Health and sanitation		72,042.29
Highways		107,123.64
Charities		915.75
Schools		416,115.52
Libraries		2,260.06
Recreation		7,090.30
Unclassified		—
<i>Public service enterprises</i>		<i>132,227.78</i>
Electric light		—
Water		132,227.78
All other		—
<i>Cemeteries</i>		<i>8,132.60</i>
Municipal indebtedness		1,078,048.17
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>478,048.17</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>600,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		5,249.30
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>5,249.30</i>
Refunds		56,086.02
Agency, trust, and investment		616,140.94
<i>Taxes and licenses for State</i>		<i>338,867.42</i>
<i>Taxes for county</i>		<i>139,432.23</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>81,255.64</i>
<i>All other</i>		<i>6,585.65</i>
RECAPITULATION.		
Maintenance and interest		\$4,119,487.79
Permanent debt (except from sinking funds)		478,048.17
Sinking fund requirements from revenue		—
Outlays		778,820.01
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		600,000.00
Transfers (except to sinking funds) and refunds		61,335.32
Agency, trust, and investment		616,140.94
Total payments		\$6,653,832.23
Balance on hand, including funds		889,640.17
GRAND TOTAL		\$7,543,472.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Framingham POPULATION 22,651
REVENUE.	\$2,597,329.29	\$2,395,964.38	\$2,121,097.73	\$1,635,619.51
General	2,129,726.65	1,945,965.58	1,468,556.94	1,276,045.13
<i>Taxes</i>	<i>2,019,049.69</i>	<i>1,817,337.47</i>	<i>1,404,698.14</i>	<i>1,132,335.44</i>
Property, poll, and income	2,009,041.38	1,747,505.82	1,397,944.13	1,072,664.30
Corporation, bank, etc.	10,908.31	69,831.65	6,754.01	59,671.14
<i>Licenses and permits</i>	<i>6,820.00</i>	<i>28,814.25</i>	<i>3,111.72</i>	<i>35,678.80</i>
<i>Fines and forfeits</i>	<i>1,137.67</i>	<i>1,315.71</i>	<i>532.65</i>	<i>787.10</i>
<i>Grants and gifts</i>	<i>101,772.86</i>	<i>98,498.15</i>	<i>60,107.44</i>	<i>107,243.79</i>
For expenses	101,772.86	98,498.15	60,107.44	107,243.79
For outlays	—	—	—	—
<i>All other</i>	<i>46.43</i>	—	<i>106.99</i>	—
Commercial	467,602.64	449,998.80	652,540.79	359,574.38
<i>Special assessments</i>	<i>56,479.28</i>	<i>19,858.72</i>	<i>33,096.56</i>	<i>7,893.98</i>
To meet expenses	502.29	386.25	—	—
To meet outlays	55,976.99	19,472.47	33,096.56	7,893.98
<i>Privileges</i>	<i>78,649.28</i>	<i>64,902.29</i>	<i>76,335.97</i>	<i>51,738.47</i>
<i>Departmental</i>	<i>1109,597.18</i>	<i>144,649.29</i>	<i>52,311.31</i>	<i>150,731.36</i>
General government	8,337.87	5,357.55	5,068.93	9,695.58
Protection of persons and property	3,032.79	678.98	1,555.79	333.18
Health and sanitation	13,505.69	19,734.82	3,922.52	32,461.43
Highways	474.32	—	1,037.90	6,897.02
Charities	72,775.59	111,998.61	33,290.88	93,428.63
Soldiers' benefits	2,015.50	1,902.75	1,447.50	853.50
Schools	4,433.67	3,013.77	2,330.83	5,968.63
Libraries	2,409.72	1,258.03	1,471.00	722.38
Recreation	—	—	279.07	46.01
Unclassified	12,612.03	704.78	1,906.89	325.00
<i>Public service enterprises</i>	<i>165,979.72</i>	<i>187,516.51</i>	<i>462,797.98</i>	<i>120,816.37</i>
Electric light	—	—	327,828.78	—
Water	165,979.72	187,516.51	134,969.20	120,816.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>16,801.75</i>	<i>5,347.80</i>	<i>5,258.01</i>	<i>6,743.14</i>
<i>Interest</i>	<i>40,095.43</i>	<i>27,724.19</i>	<i>22,740.96</i>	<i>21,651.06</i>
On sinking funds	2,070.98	—	632.75	—
On trust and investment funds	7,137.58	577.40	138.45	3,532.41
All other	30,886.87	27,146.79	21,969.76	18,118.65
NON-REVENUE.	\$1,625,052.49	\$1,399,249.76	\$1,758,804.25	\$1,401,869.84
Offsets to outlays	5,736.63	32,342.49	26,935.89	22,726.31
<i>Departmental</i>	<i>3,866.10</i>	<i>31,280.31</i>	<i>15,300.73</i>	<i>21,856.28</i>
<i>Public service enterprises</i>	<i>1,870.53</i>	<i>1,062.18</i>	<i>11,635.16</i>	<i>870.03</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,187,480.05	1,071,805.40	1,434,064.00	1,179,621.00
<i>Loans, general purposes</i>	<i>81,000.00</i>	<i>170,000.00</i>	<i>224,000.00</i>	<i>209,000.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>10,000.00</i>	<i>120,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>900,000.00</i>	<i>1,200,000.00</i>	<i>850,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>6,477.05</i>	—	—	—
<i>Premiums</i>	<i>3.00</i>	<i>1,805.40</i>	<i>64.00</i>	<i>621.00</i>
Transfers	95,166.46	817.14	12,463.00	3,835.62
<i>From sinking funds</i>	—	—	<i>10,000.00</i>	—
<i>All other</i>	<i>95,166.46</i>	<i>817.14</i>	<i>2,463.00</i>	<i>3,835.62</i>
Refunds	8,277.38	10,450.54	5,744.14	3,510.47
Agency, trust, and investment	328,391.97	283,834.19	279,597.22	192,176.44
<i>Taxes and licenses for State</i>	<i>154,388.21</i>	<i>139,052.03</i>	<i>128,997.65</i>	<i>91,820.00</i>
<i>Taxes for county</i>	<i>81,836.45</i>	<i>82,814.99</i>	<i>76,733.10</i>	<i>54,736.96</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>77,707.61</i>	<i>59,947.37</i>	<i>70,840.67</i>	<i>43,304.08</i>
<i>All other</i>	<i>4,459.70</i>	<i>2,019.80</i>	<i>3,025.80</i>	<i>2,315.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,603,065.92	\$2,428,306.87	\$2,148,033.62	\$1,658,345.82
Premiums	3.00	1,805.40	64.00	621.00
Municipal indebtedness	1,187,477.05	1,070,000.00	1,434,000.00	1,179,000.00
Transfers and refunds	103,443.84	11,267.68	18,207.14	7,346.09
Agency, trust, and investment	328,391.97	283,834.19	279,597.22	192,176.44
Total receipts	\$4,222,381.78	\$3,795,214.14	\$3,879,901.98	\$3,037,489.35
<i>Balance on hand, including funds</i>	<i>102,912.92</i>	<i>200,164.02</i>	<i>469,308.45</i>	<i>129,220.29</i>
GRAND TOTAL	\$4,325,294.70	\$3,995,378.16	\$4,349,210.43	\$3,166,709.64

¹ Includes \$7.50 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
Maintenance	\$2,116,509.27	\$1,953,094.48	\$1,640,728.36	\$1,383,836.75
<i>Departmental</i>	<i>2,011,244.80</i>	<i>1,868,063.88</i>	<i>1,264,990.73</i>	<i>1,306,345.48</i>
General government	118,281.35	87,203.32	95,334.44	71,222.74
Protection of persons and property	296,679.23	275,947.03	210,417.03	195,919.48
Health and sanitation	188,392.05	162,672.09	104,227.31	103,133.71
Highways	177,397.36	168,430.26	103,030.85	109,894.53
Charities	305,998.78	379,975.01	110,599.01	327,105.83
Soldiers' benefits	27,440.59	44,382.45	9,286.46	18,339.85
Schools	656,416.23	578,126.23	473,935.44	394,386.26
Libraries	33,442.72	38,043.88	22,712.77	27,668.85
Recreation	45,212.80	35,425.92	45,188.62	11,075.84
Pensions	37,928.33	47,199.82	31,628.04	27,271.45
Unclassified	124,052.36	50,657.87	58,630.76	20,326.94
<i>Public service enterprises</i>	<i>82,351.29</i>	<i>73,234.30</i>	<i>366,751.86</i>	<i>63,598.69</i>
Electric light	—	—	310,535.65	—
Water	82,351.29	73,234.30	56,216.21	63,598.69
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,758.89</i>	<i>10,529.25</i>	<i>8,646.67</i>	<i>12,939.69</i>
<i>Administration of trust funds</i>	<i>1,154.29</i>	<i>1,267.05</i>	<i>339.10</i>	<i>952.89</i>
Interest	\$7,771.95	\$4,350.74	\$7,236.14	\$4,139.89
<i>Loans, general purposes</i>	<i>45,165.02</i>	<i>59,565.77</i>	<i>33,879.82</i>	<i>34,721.85</i>
<i>Loans, public service enterprises</i>	<i>42,606.93</i>	<i>34,784.97</i>	<i>33,356.32</i>	<i>9,418.04</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$278,895.31	\$295,412.66	\$458,623.32	\$247,136.27
<i>Departmental</i>	<i>232,439.20</i>	<i>293,902.26</i>	<i>385,165.32</i>	<i>175,014.52</i>
General government	—	—	—	4,212.19
Protection of persons and property	4,014.00	3,369.99	—	1,975.24
Health and sanitation	66,698.07	27,890.81	83,066.82	49,987.06
Highways	132,852.13	228,814.40	67,426.38	102,010.53
Charities	—	—	—	—
Schools	5,695.85	7,297.40	213,466.59	8,945.00
Libraries	8,732.65	—	—	899.31
Recreation	14,446.50	26,529.66	14,833.03	6,985.19
Unclassified	—	—	6,372.50	—
<i>Public service enterprises</i>	<i>45,338.66</i>	<i>1,496.80</i>	<i>72,613.10</i>	<i>72,121.75</i>
Electric light	—	—	51,288.55	—
Water	45,338.66	1,496.80	21,324.55	72,121.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,117.45</i>	<i>13.60</i>	<i>844.90</i>	<i>—</i>
Municipal indebtedness	\$1,290,256.20	\$1,172,183.83	\$1,468,966.33	\$1,055,992.58
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>234,993.19</i>	<i>272,183.83</i>	<i>258,966.33</i>	<i>205,992.58</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,050,000.00</i>	<i>900,000.00</i>	<i>1,200,000.00</i>	<i>850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>5,263.01</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	\$95,166.46	\$817.14	\$12,463.00	\$3,835.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<i>All other</i>	<i>95,166.46</i>	<i>817.14</i>	<i>11,863.00</i>	<i>3,835.62</i>
Refunds	\$8,277.38	\$10,450.54	\$5,744.14	\$3,510.47
Agency, trust, and investment	\$327,956.90	\$287,675.35	\$275,755.48	\$192,622.08
<i>Taxes and licenses for State</i>	<i>154,388.21</i>	<i>139,052.03</i>	<i>128,997.65</i>	<i>91,820.00</i>
<i>Taxes for county</i>	<i>91,836.45</i>	<i>82,814.99</i>	<i>76,733.10</i>	<i>54,736.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>77,260.54</i>	<i>63,751.53</i>	<i>67,012.13</i>	<i>43,742.52</i>
<i>All other</i>	<i>4,471.70</i>	<i>2,056.80</i>	<i>3,012.60</i>	<i>2,322.60</i>
RECAPITULATION.				
Maintenance and interest	\$2,204,281.22	\$2,047,445.22	\$1,707,964.50	\$1,427,976.64
Permanent debt (except from sinking funds)	234,993.19	272,183.83	258,966.33	205,992.58
Sinking fund requirements from revenue	—	—	600.00	—
Outlays	278,895.31	295,412.66	458,623.32	247,136.27
Permanent debt from sinking funds	—	—	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,055,263.01	900,000.00	1,200,000.00	850,000.00
Transfers (except to sinking funds) and refunds	103,443.84	11,267.68	17,607.14	7,346.09
Agency, trust, and investment	327,956.90	287,675.35	275,755.48	192,622.08
Total payments	\$4,204,833.47	\$3,813,984.74	\$3,929,516.77	\$2,931,073.66
<i>Balance on hand, including funds</i>	<i>120,461.23</i>	<i>181,393.42</i>	<i>419,693.66</i>	<i>235,635.98</i>
GRAND TOTAL	\$4,325,294.70	\$3,995,378.16	\$4,349,210.43	\$3,166,709.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
REVENUE.	\$1,703,360.26	\$1,034,101.49	\$1,460,812.89	\$1,607,764.19
General	1,381,493.09	828,200.47	1,150,361.44	1,035,521.13
<i>Taxes</i>	<i>1,214,961.12</i>	<i>728,259.70</i>	<i>1,089,819.87</i>	<i>951,842.98</i>
Property, poll, and income	1,188,621.42	689,034.43	1,078,439.54	915,943.64
Corporation, bank, etc.	26,339.70	39,225.27	11,380.33	35,899.34
<i>Licenses and permits</i>	<i>8,958.50</i>	<i>13,325.62</i>	<i>5,294.60</i>	<i>8,425.17</i>
<i>Fines and forfeits</i>	<i>331.43</i>	<i>762.28</i>	<i>149.44</i>	<i>109.50</i>
<i>Grants and gifts</i>	<i>157,242.04</i>	<i>85,852.87</i>	<i>55,097.63</i>	<i>74,790.48</i>
For expenses	157,242.04	85,852.87	54,997.63	74,790.48
For outlays	—	—	100.00	—
All other	—	—	—	353.00
Commercial	321,867.17	205,901.02	310,451.45	572,243.06
<i>Special assessments</i>	<i>1,309.70</i>	<i>2,101.81</i>	<i>31,504.10</i>	<i>18,232.59</i>
To meet expenses	1,309.70	2,101.81	136.40	16,348.89
To meet outlays	—	—	31,367.70	1,883.70
<i>Privileges</i>	<i>45,724.38</i>	<i>59,213.02</i>	<i>69,478.36</i>	<i>43,559.52</i>
<i>Departmental</i>	<i>150,672.42</i>	<i>81,503.29</i>	<i>37,508.89</i>	<i>80,668.22</i>
General government	2,819.51	1,343.10	1,727.41	902.83
Protection of persons and property	1,057.00	296.81	5,288.26	501.28
Health and sanitation	2,460.80	2,930.19	2,530.32	8,473.95
Highways	115.63	1,024.23	3,795.20	647.42
Charities	129,375.77	73,602.71	20,257.02	67,686.86
Soldiers' benefits	1,246.00	780.00	790.00	775.50
Schools	11,591.23	1,236.25	1,324.65	690.20
Libraries	779.52	—	1,312.41	678.84
Recreation	4.00	—	—	—
Unclassified	1,222.96	290.00	483.62	311.34
<i>Public service enterprises</i>	<i>108,983.44</i>	<i>70,589.82</i>	<i>160,009.17</i>	<i>409,456.31</i>
Electric light	—	—	—	325,866.91
Water	108,781.14	70,589.82	150,009.17	83,589.40
All other	202.30	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,620.77</i>	<i>17,969.69</i>	<i>170.00</i>
<i>Interest</i>	<i>15,177.23</i>	<i>9,872.31</i>	<i>13,981.34</i>	<i>20,156.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,261.95	316.33	1,936.42	1,995.56
All other	12,915.28	9,555.98	12,044.92	18,160.86
NON-REVENUE.	\$844,435.03	\$832,800.63	\$646,734.86	\$745,196.95
Offsets to outlays	16,570.16	17,683.69	4,330.52	10,656.94
<i>Departmental</i>	<i>14,821.24</i>	<i>16,636.82</i>	<i>4,330.52</i>	<i>10,656.94</i>
<i>Public service enterprises</i>	<i>1,748.92</i>	<i>1,046.87</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	600,000.00	690,926.04	432,699.95	580,810.00
<i>Loans, general purposes</i>	—	<i>164,850.00</i>	—	<i>30,810.00</i>
<i>Loans, public service enterprises</i>	—	—	15,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>525,000.00</i>	<i>417,500.00</i>	<i>550,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	1,076.04	199.95	—
Transfers	2,676.54	4,000.00	1,549.40	1,240.00
<i>From sinking funds</i>	—	—	—	—
All other	2,676.54	4,000.00	1,549.40	1,240.00
Refunds	2,291.38	2,397.15	5,449.44	10,008.77
Agency, trust, and investment	222,896.95	117,793.75	202,705.55	142,481.24
<i>Taxes and licenses for State</i>	<i>122,230.00</i>	<i>56,440.00</i>	<i>97,650.08</i>	<i>71,910.00</i>
<i>Taxes for county</i>	<i>43,931.64</i>	<i>32,925.67</i>	<i>35,071.91</i>	<i>25,845.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>53,028.21</i>	<i>27,037.68</i>	<i>66,433.13</i>	<i>42,206.56</i>
All other	3,707.20	1,390.40	3,550.43	2,519.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,719,930.42	\$1,051,785.18	\$1,465,143.41	\$1,618,421.13
Premiums	—	1,076.04	199.95	—
Municipal indebtedness	600,000.00	689,850.00	432,500.00	580,810.00
Transfers and refunds	4,967.92	6,397.15	6,998.84	11,248.77
Agency, trust, and investment	222,896.95	117,793.75	202,705.55	142,481.24
Total receipts	\$2,547,795.29	\$1,866,902.12	\$2,107,547.75	\$2,352,961.14
Balance on hand, including funds	207,850.76	177,932.68	201,779.72	243,158.39
GRAND TOTAL	\$2,755,646.05	\$2,044,834.80	\$2,309,327.47	\$2,596,119.53

Graded According to Population of 1935 — Continued.

PAYMENTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
Maintenance	\$1,464,317.64	\$972,915.59	\$1,137,028.24	\$1,282,111.34
<i>Departmental</i>	<i>1,408,663.71</i>	<i>925,796.18</i>	<i>1,065,887.85</i>	<i>983,719.29</i>
General government	61,844.11	45,509.89	53,601.60	54,114.30
Protection of persons and property	164,449.78	118,255.13	201,889.19	104,275.14
Health and sanitation	77,201.31	55,832.59	76,323.31	61,826.13
Highways	144,203.29	96,306.92	121,939.33	81,164.62
Charities	409,491.18	270,994.62	89,658.22	256,595.36
Soldiers' benefits	24,015.44	15,229.13	17,682.36	26,600.15
Schools	429,750.12	293,714.05	376,718.22	326,039.59
Libraries	26,798.21	—	25,924.58	16,297.72
Recreation	28,749.88	4,130.82	23,315.39	16,436.27
Pensions	25,765.43	16,468.50	34,709.48	22,239.99
Unclassified	16,294.96	9,354.53	34,126.17	18,130.02
<i>Public service enterprises</i>	<i>55,278.85</i>	<i>42,703.46</i>	<i>53,721.21</i>	<i>296,369.09</i>
Electric light	—	—	—	233,483.22
Water	54,928.85	42,703.46	53,721.21	62,885.87
All other	350.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,901.49</i>	<i>26,651.75</i>	<i>563.45</i>
<i>Administration of trust funds</i>	<i>475.08</i>	<i>514.46</i>	<i>767.43</i>	<i>1,459.51</i>
Interest	42,715.53	22,446.61	74,352.80	45,396.38
<i>Loans, general purposes</i>	<i>38,754.28</i>	<i>19,881.37</i>	<i>37,808.02</i>	<i>45,036.38</i>
<i>Loans, public service enterprises</i>	<i>3,961.25</i>	<i>2,565.24</i>	<i>36,544.78</i>	<i>360.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	111,337.70	135,899.44	176,892.40	228,865.27
<i>Departmental</i>	<i>99,290.60</i>	<i>118,925.19</i>	<i>139,832.68</i>	<i>90,849.54</i>
General government	148.49	—	4,809.40	650.80
Protection of persons and property	35.00	9,329.22	14,629.40	910.05
Health and sanitation	1,915.52	44,986.21	36,449.32	18,991.10
Highways	64,246.49	59,267.23	66,393.27	48,073.63
Charities	—	—	121.74	70.00
Schools	19,586.34	3,743.62	6,416.14	21,925.96
Libraries	—	—	—	228.00
Recreation	13,358.76	849.88	9,843.38	—
Unclassified	—	749.03	1,170.03	—
<i>Public service enterprises</i>	<i>12,047.10</i>	<i>14,366.28</i>	<i>34,874.13</i>	<i>138,015.73</i>
Electric light	—	—	—	117,278.71
Water	12,047.10	14,366.28	34,874.13	20,737.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,607.97</i>	<i>2,185.59</i>	<i>—</i>
Municipal indebtedness	633,455.90	642,875.38	509,340.50	656,623.51
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>133,455.90</i>	<i>122,875.38</i>	<i>149,340.50</i>	<i>1106,623.51</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>500,000.00</i>	<i>520,000.00</i>	<i>360,000.00</i>	<i>550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,676.54	4,000.00	1,549.40	1,240.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,676.54</i>	<i>4,000.00</i>	<i>1,549.40</i>	<i>1,240.00</i>
Refunds	2,291.38	2,397.15	5,449.44	10,008.77
Agency, trust, and investment	221,899.65	119,439.37	199,819.90	134,874.07
<i>Taxes and licenses for State</i>	<i>122,330.00</i>	<i>56,440.00</i>	<i>97,650.08</i>	<i>71,910.00</i>
<i>Taxes for county</i>	<i>43,931.54</i>	<i>32,925.67</i>	<i>35,071.91</i>	<i>25,845.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>52,030.91</i>	<i>28,679.70</i>	<i>63,689.83</i>	<i>34,662.79</i>
<i>All other</i>	<i>3,707.20</i>	<i>1,394.00</i>	<i>3,408.08</i>	<i>2,455.60</i>

RECAPITULATION.

Maintenance and interest	\$1,507,033.17	\$995,362.20	\$1,211,381.04	\$1,327,507.72
Permanent debt (except from sinking funds)	133,455.90	122,875.38	149,340.50	1106,623.51
Sinking fund requirements from revenue	—	—	—	—
Outlays	111,337.70	135,899.44	176,892.40	228,865.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	500,000.00	520,000.00	360,000.00	550,000.00
Transfers (except to sinking funds) and refunds	4,967.92	6,397.15	6,998.84	11,248.77
Agency, trust, and investment	221,899.65	119,439.37	199,819.90	134,874.07
Total payments	\$2,478,694.34	\$1,899,973.54	\$2,104,432.68	\$2,359,119.34
<i>Balance on hand, including funds</i>	<i>276,951.71</i>	<i>144,861.26</i>	<i>204,894.79</i>	<i>237,000.19</i>
GRAND TOTAL	\$2,755,646.05	\$2,044,834.80	\$2,309,327.47	\$2,596,119.53

¹Includes \$8,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
REVENUE.	\$1,162,447.89	\$964,680.62	\$1,389,300.61	\$1,027,846.96
General	952,685.20	767,427.26	837,667.32	821,300.19
<i>Taxes</i>	870,778.84	705,819.78	762,943.30	699,981.81
Property, poll, and income	804,354.95	701,717.81	752,263.96	671,594.55
Corporation, bank, etc.	66,423.89	4,101.97	10,679.34	28,387.26
<i>Licenses and permits</i>	16,638.20	5,207.23	6,439.00	22,295.50
<i>Fines and forfeits</i>	758.27	88.00	769.30	872.43
<i>Grants and gifts</i>	65,609.89	56,049.31	68,515.72	98,150.45
For expenses	65,509.89	56,049.31	68,515.72	98,150.45
For outlays	—	—	—	—
<i>All other</i>	—	262.94	—	—
Commercial	209,762.69	197,253.36	551,633.29	206,546.77
<i>Special assessments</i>	1,335.00	1,901.45	22,730.16	780.41
To meet expenses	—	—	12,421.55	214.22
To meet outlays	1,335.00	1,901.45	10,308.61	566.19
<i>Privileges</i>	43,661.57	31,289.02	33,378.88	37,126.92
<i>Departmental</i>	59,801.96	50,513.90	68,247.00	72,659.54
General government	1,196.98	2,814.12	2,600.15	2,286.15
Protection of persons and property	256.10	176.73	332.73	313.52
Health and sanitation	1,183.28	115.00	4,986.80	4,988.74
Highways	691.45	—	1,609.33	42.10
Charities	52,625.17	43,823.52	37,050.65	52,582.08
Soldiers' benefits	1,224.20	1,567.63	1,856.50	1,060.00
Schools	1,663.18	904.62	18,016.00	10,377.09
Libraries	605.23	760.50	882.91	419.01
Recreation	5.00	—	—	570.85
Unclassified	351.37	351.78	911.93	20.00
<i>Public service enterprises</i>	97,040.48	97,387.60	403,660.89	85,490.55
Electric light	—	—	131,429.95	—
Water	97,040.48	97,387.60	84,230.94	60,555.50
All other	—	—	—	24,935.05
<i>Cemeteries</i>	—	8,254.57	2,712.70	—
<i>Interest</i>	7,923.68	7,906.82	20,903.66	10,489.35
On sinking funds	—	—	—	—
On trust and investment funds	1,848.98	52.20	1,105.54	4,058.48
All other	6,074.70	7,854.62	19,798.12	6,430.87
NON-REVENUE.	\$1,052,001.13	\$560,584.85	\$699,222.04	\$493,099.50
Offsets to outlays	19,909.18	6,621.49	16,667.01	4,587.25
<i>Departmental</i>	19,909.18	6,621.49	14,613.78	4,587.25
<i>Public service enterprises</i>	—	—	2,053.23	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	885,000.00	460,000.00	528,000.00	300,000.00
<i>Loans, general purposes</i>	—	35,000.00	28,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	885,000.00	425,000.00	500,000.00	300,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	12,714.63	634.41	2,055.89	8,486.53
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	12,714.63	634.41	2,055.89	8,486.53
Refunds	2,679.29	3,813.58	5,507.72	2,948.12
Agency, trust, and investment	131,698.03	89,515.37	146,991.42	177,077.60
<i>Taxes and licenses for State</i>	65,995.19	63,920.00	56,950.00	74,349.64
<i>Taxes for county</i>	37,441.67	—	33,957.19	63,720.32
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,861.37	25,595.37	53,792.23	36,682.84
<i>All other</i>	2,399.80	—	2,292.00	2,324.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,182,357.07	\$971,302.11	\$1,405,967.62	\$1,032,434.21
Premiums	—	—	—	—
Municipal indebtedness	885,000.00	460,000.00	528,000.00	300,000.00
Transfers and refunds	15,393.92	4,447.99	7,563.61	11,434.65
Agency, trust, and investment	131,698.03	89,515.37	146,991.42	177,077.60
Total receipts	\$2,214,449.02	\$1,525,265.47	\$2,088,522.65	\$1,520,946.46
Balance on hand, including funds	193,182.09	262,366.98	264,164.05	296,843.85
GRAND TOTAL	\$2,407,631.11	\$1,787,632.45	\$2,352,686.70	\$1,817,790.31

¹ Includes gas, amount not specified.

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
Maintenance	\$926,532.00	\$814,542.29	\$1,135,682.91	\$920,361.17
<i>Departmental</i>	<i>857,842.74</i>	<i>759,233.18</i>	<i>848,012.04</i>	<i>857,057.32</i>
General government	52,805.92	44,398.37	31,235.59	40,900.40
Protection of persons and property	118,390.67	103,781.67	102,843.54	78,620.47
Health and sanitation	36,113.42	52,078.32	50,450.48	37,673.61
Highways	87,570.38	58,224.37	64,720.15	121,779.78
Charities	182,766.56	142,225.95	204,803.35	199,960.94
Soldiers' benefits	17,427.88	12,655.68	30,387.99	12,721.55
Schools	319,465.73	276,963.86	284,657.12	302,142.53
Libraries	11,837.62	14,636.11	24,247.98	18,134.42
Recreation	6,106.71	22,312.65	18,368.29	13,961.96
Pensions	12,987.74	16,012.00	22,681.50	18,839.16
Unclassified	12,370.11	15,944.20	13,616.05	12,322.50
<i>Public service enterprises</i>	<i>68,137.28</i>	<i>45,241.08</i>	<i>283,773.33</i>	<i>61,305.79</i>
Electric light	—	—	123,570.50	—
Water	68,137.28	45,241.08	48,070.83	39,033.59
All other	—	—	—	22,272.20
<i>Cemeteries</i>	<i>—</i>	<i>9,492.42</i>	<i>2,829.70</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>551.98</i>	<i>575.61</i>	<i>1,067.84</i>	<i>1,998.06</i>
Interest	32,719.12	31,428.83	26,606.27	10,069.00
<i>Loans, general purposes</i>	<i>30,444.12</i>	<i>12,251.43</i>	<i>20,011.89</i>	<i>7,584.00</i>
<i>Loans, public service enterprises</i>	<i>2,275.00</i>	<i>19,177.40</i>	<i>6,594.38</i>	<i>2,485.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	161,624.98	69,990.73	197,737.04	119,990.78
<i>Departmental</i>	<i>156,624.98</i>	<i>55,359.32</i>	<i>123,236.22</i>	<i>85,337.69</i>
General government	449.20	798.42	674.00	163.93
Protection of persons and property	26,503.27	1,118.75	11,002.69	2,488.67
Health and sanitation	40,179.95	6,065.10	23,079.57	7,634.68
Highways	77,619.42	26,415.68	74,894.75	61,403.43
Charities	—	844.18	386.25	1,316.90
Schools	4,457.38	3,112.94	795.88	9,551.36
Libraries	—	—	149.00	—
Recreation	7,415.76	16,529.25	3,406.74	2,778.72
Unclassified	—	475.00	8,847.34	—
<i>Public service enterprises</i>	<i>5,000.00</i>	<i>12,000.00</i>	<i>71,883.35</i>	<i>34,653.09</i>
Electric light	—	—	161,382.45	—
Water	5,000.00	12,000.00	10,500.90	34,653.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,631.41</i>	<i>2,617.47</i>	<i>—</i>
Municipal indebtedness	864,000.00	565,415.45	574,569.25	358,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>129,000.00</i>	<i>130,415.45</i>	<i>124,569.25</i>	<i>58,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>735,000.00</i>	<i>435,000.00</i>	<i>450,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,714.63	634.41	2,055.89	8,486.53
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,714.63</i>	<i>634.41</i>	<i>2,055.89</i>	<i>8,486.53</i>
Refunds	2,679.29	3,813.58	5,507.72	2,948.12
Agency, trust, and investment	132,185.35	87,871.92	146,581.33	180,061.58
<i>Taxes and licenses for State</i>	<i>65,995.19</i>	<i>63,920.00</i>	<i>56,950.00</i>	<i>74,349.64</i>
<i>Taxes for county</i>	<i>37,441.67</i>	<i>—</i>	<i>33,957.19</i>	<i>63,720.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26,350.49</i>	<i>23,951.92</i>	<i>53,382.14</i>	<i>39,669.22</i>
<i>All other</i>	<i>2,398.00</i>	<i>—</i>	<i>2,292.00</i>	<i>2,322.40</i>

RECAPITULATION.

Maintenance and interest	\$959,251.12	\$845,971.12	\$1,162,289.18	\$930,430.17
Permanent debt (except from sinking funds)	129,000.00	130,415.45	124,569.25	58,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	161,624.98	69,990.73	197,737.04	119,990.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	735,000.00	435,000.00	450,900.00	300,000.00
Transfers (except to sinking funds) and refunds	15,393.92	4,447.99	7,563.61	11,434.65
Agency, trust, and investment	132,185.35	87,871.92	146,581.33	180,061.58
Total payments	\$2,132,455.37	\$1,573,697.21	\$2,088,740.41	\$1,599,917.18
Balance on hand, including funds	275,175.74	213,935.24	263,946.29	217,873.13
GRAND TOTAL	\$2,407,631.11	\$1,787,632.45	\$2,352,686.70	\$1,817,790.31

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saunders POPULATION 15,076
REVENUE.	\$632,988.24	\$1,340,515.74	\$1,079,300.26	\$849,791.86
General	534,345.54	905,028.48	924,211.91	725,790.63
<i>Taxes</i>	<i>450,893.23</i>	<i>858,732.21</i>	<i>858,054.91</i>	<i>602,812.73</i>
Property, poll, and income	409,604.02	750,986.24	845,453.51	598,673.91
Corporation, bank, etc.	41,389.21	102,745.97	7,601.40	4,138.82
<i>Licenses and permits</i>	<i>14,095.50</i>	<i>14,209.75</i>	<i>8,886.50</i>	<i>5,796.50</i>
<i>Fines and forfeits</i>	<i>322.50</i>	<i>400.50</i>	<i>1,190.00</i>	<i>563.55</i>
<i>Grants and gifts</i>	<i>69,034.31</i>	<i>36,673.82</i>	<i>61,081.50</i>	<i>116,660.35</i>
For expenses	65,178.31	36,673.82	61,081.50	49,160.35
For outlays	3,856.00	—	—	67,500.00
<i>All other</i>	<i>—</i>	<i>12.20</i>	<i>—</i>	<i>17.50</i>
Commercial	98,642.70	435,487.26	155,088.35	124,001.23
<i>Special assessments</i>	<i>2,869.19</i>	<i>3,767.09</i>	<i>13,236.34</i>	<i>1,210.54</i>
To meet expenses	—	—	3,543.96	742.51
To meet outlays	2,869.19	3,767.09	9,692.38	468.03
<i>Privileges</i>	<i>28,015.06</i>	<i>27,333.51</i>	<i>30,139.47</i>	<i>24,195.76</i>
<i>Departmental</i>	<i>61,652.84</i>	<i>49,760.31</i>	<i>90,981.19</i>	<i>40,505.79</i>
General government	407.90	1,998.55	2,129.32	1,741.21
Protection of persons and property	335.24	1,791.77	1,129.25	146.71
Health and sanitation	1,481.00	2,337.13	968.46	2,332.30
Highways	2,729.94	2,243.02	369.99	2,361.17
Charities	34,935.49	24,622.92	58,893.25	31,002.60
Soldiers' benefits	1,086.83	—	1,438.12	2,447.50
Schools	19,080.21	11,819.42	24,794.34	182.86
Libraries	628.23	777.22	803.61	92.90
Recreation	—	759.25	124.53	—
Unclassified	868.00	3,411.03	330.32	198.54
<i>Public service enterprises</i>	<i>—</i>	<i>337,611.55</i>	<i>—</i>	<i>39,007.50</i>
Electric light	—	258,230.60	—	—
Water	—	79,380.95	—	39,007.50
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,852.34</i>	<i>10,098.98</i>	<i>5,844.50</i>	<i>6,209.82</i>
<i>Interest</i>	<i>4,553.28</i>	<i>6,915.82</i>	<i>14,886.85</i>	<i>12,931.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	951.42	26.90	6,719.00	282.45
All other	3,401.86	6,888.92	8,167.85	12,649.37
NON-REVENUE.	\$582,706.36	\$1,058,937.97	\$728,999.22	\$1,236,235.55
Offsets to outlays	40,521.30	23,730.79	7,355.09	14,029.37
<i>Departmental</i>	<i>40,521.30</i>	<i>21,845.42</i>	<i>7,355.09</i>	<i>14,029.37</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,885.37</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	450,040.00	873,803.05	595,017.00	1,118,853.24
<i>Loans, general purposes</i>	<i>125,000.00</i>	<i>190,577.00</i>	<i>20,000.00</i>	<i>605,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>53,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>600,000.00</i>	<i>575,000.00</i>	<i>505,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>29,568.05</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>40.00</i>	<i>658.00</i>	<i>17.00</i>	<i>8,853.24</i>
Transfers	1,562.68	9,457.96	6,027.94	500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,562.68</i>	<i>9,457.96</i>	<i>6,027.94</i>	<i>500.00</i>
Refunds	1,906.72	2,658.68	4,620.09	4,928.63
Agency, trust, and investment	88,675.66	149,287.49	115,979.10	97,924.31
<i>Taxes and licenses for State</i>	<i>37,632.62</i>	<i>65,936.42</i>	<i>63,920.00</i>	<i>43,794.45</i>
<i>Taxes for county</i>	<i>24,614.14</i>	<i>23,646.05</i>	<i>22,973.94</i>	<i>26,487.65</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,674.90</i>	<i>56,961.32</i>	<i>27,037.86</i>	<i>25,812.41</i>
<i>All other</i>	<i>1,754.00</i>	<i>2,743.70</i>	<i>2,047.80</i>	<i>2,829.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$673,509.54	\$1,364,246.53	\$1,086,655.35	\$863,821.23
Premiums	40.00	658.00	17.00	8,853.24
Municipal indebtedness	450,000.00	873,145.05	595,000.00	1,110,000.00
Transfers and refunds	3,469.40	12,116.64	10,648.03	5,428.63
Agency, trust, and investment	88,675.66	149,287.49	115,979.10	97,924.31
Total receipts	\$1,215,694.60	\$2,399,453.71	\$1,808,299.48	\$2,086,027.41
<i>Balance on hand, including funds</i>	<i>141,953.43</i>	<i>177,373.58</i>	<i>129,767.18</i>	<i>71,319.10</i>
GRAND TOTAL	\$1,357,648.03	\$2,576,827.29	\$1,938,066.66	\$2,157,346.51

Graded According to Population of 1935 — Continued.

PAYMENTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
Maintenance	\$596,060.24	\$1,122,197.63	\$978,100.61	\$756,170.04
<i>Departmental</i>	<i>590,103.76</i>	<i>895,279.24</i>	<i>962,992.61</i>	<i>705,015.20</i>
General government	33,202.30	82,681.63	47,222.91	69,687.59
Protection of persons and property	83,859.55	135,139.05	127,144.41	91,490.46
Health and sanitation	34,672.42	54,731.78	47,893.34	34,453.30
Highways	75,473.11	77,387.70	99,964.26	62,538.79
Charities	133,479.34	121,132.74	242,700.49	128,037.73
Soldiers' benefits	8,895.09	14,479.21	18,666.48	27,979.96
Schools	185,180.96	329,063.71	318,129.79	225,416.36
Libraries	10,394.85	17,710.53	18,971.38	9,031.92
Recreation	1,346.36	15,894.81	16,815.82	11,832.78
Pensions	8,846.12	21,473.54	9,903.59	15,119.74
Unclassified	14,753.66	25,584.54	15,580.04	29,426.57
<i>Public service enterprises</i>	<i>—</i>	<i>217,505.40</i>	<i>—</i>	<i>41,176.09</i>
Electric light	—	190,307.91	—	—
Water	—	27,197.49	—	41,176.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,004.02</i>	<i>8,917.50</i>	<i>14,794.93</i>	<i>9,667.25</i>
<i>Administration of trust funds</i>	<i>952.46</i>	<i>495.49</i>	<i>315.17</i>	<i>311.50</i>
Interest	7,514.37	35,286.01	17,952.35	15,538.31
<i>Loans, general purposes</i>	<i>17,514.37</i>	<i>33,890.83</i>	<i>17,952.35</i>	<i>14,485.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,395.18</i>	<i>—</i>	<i>1,052.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	182,249.42	160,553.21	84,053.65	190,946.49
<i>Departmental</i>	<i>181,818.28</i>	<i>117,745.06</i>	<i>83,918.70</i>	<i>176,960.95</i>
General government	855.17	192.76	—	1,305.38
Protection of persons and property	2,174.80	3,366.55	148.50	882.00
Health and sanitation	32,723.66	40,580.25	32,294.58	118,344.16
Highways	80,833.44	65,590.54	47,601.91	40,383.52
Charities	—	—	—	—
Schools	30,777.53	1,929.93	3,598.59	1,859.05
Libraries	—	—	—	—
Recreation	24,453.68	6,085.03	74.90	14,186.84
Unclassified	10,000.00	—	200.22	—
<i>Public service enterprises</i>	<i>—</i>	<i>38,570.37</i>	<i>—</i>	<i>12,284.42</i>
Electric light	—	21,007.73	—	—
Water	—	17,562.64	—	12,284.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>431.14</i>	<i>4,237.78</i>	<i>134.95</i>	<i>1,701.12</i>
Municipal indebtedness	346,800.00	813,041.80	643,420.41	570,814.58
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,800.00</i>	<i>237,918.49</i>	<i>68,420.41</i>	<i>115,814.58</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>550,000.00</i>	<i>575,000.00</i>	<i>455,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>25,123.31</i>	<i>—</i>	<i>—</i>
Transfers	1,562.68	9,457.96	6,027.94	500.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,562.68</i>	<i>9,457.96</i>	<i>6,027.94</i>	<i>500.00</i>
Refunds	1,906.72	2,658.68	4,620.09	4,928.63
Agency, trust, and investment	88,032.37	139,804.47	115,017.22	96,078.06
<i>Taxes and licenses for State</i>	<i>37,632.62</i>	<i>65,936.42</i>	<i>63,920.00</i>	<i>43,794.45</i>
<i>Taxes for county</i>	<i>24,614.14</i>	<i>23,646.05</i>	<i>22,973.94</i>	<i>25,487.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,031.61</i>	<i>47,451.90</i>	<i>26,052.68</i>	<i>23,966.16</i>
<i>All other</i>	<i>1,764.00</i>	<i>2,770.10</i>	<i>2,070.60</i>	<i>2,329.80</i>
RECAPITULATION.				
Maintenance and interest	\$603,574.61	\$1,157,483.64	\$996,052.96	\$771,708.35
Permanent debt (except from sinking funds)	21,800.00	237,918.49	68,420.41	115,814.58
Sinking fund requirements from revenue	—	—	—	—
Outlays	182,249.42	160,553.21	84,053.65	190,946.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	325,000.00	575,123.31	575,000.00	455,000.00
Transfers (except to sinking funds) and refunds	3,469.40	12,116.64	10,648.03	5,428.63
Agency, trust, and investment	88,032.37	139,804.47	115,017.22	96,078.06
Total payments	\$1,224,125.80	\$2,282,999.76	\$1,849,192.27	\$1,634,976.11
<i>Balance on hand, including funds</i>	<i>133,522.23</i>	<i>293,827.53</i>	<i>88,874.39</i>	<i>522,370.40</i>
GRAND TOTAL	\$1,357,648.03	\$2,576,827.29	\$1,938,066.66	\$2,157,346.51

¹ Includes \$1,553.81 paid from balances of Federal grants for outlays.

² Includes \$7,196.05 paid from balances of Federal grants for outlays.

³ Includes \$7,362.61 paid from balances of Federal grants for outlays.

⁴ Includes \$5,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
REVENUE.	\$815,086.34	\$1,085,974.10	\$917,721.01	\$675,822.32
General	697,566.58	796,328.57	522,928.65	531,280.57
<i>Taxes</i>	<i>554,616.70</i>	<i>621,368.62</i>	<i>469,419.75</i>	<i>453,905.71</i>
Property, poll, and income	541,544.55	607,776.66	460,685.44	418,667.80
Corporation, bank, etc.	13,072.15	13,591.96	8,734.31	34,237.91
<i>Licenses and permits</i>	<i>20,061.70</i>	<i>6,786.50</i>	<i>9,254.50</i>	<i>21,320.25</i>
<i>Fines and forfeits</i>	<i>252.45</i>	<i>532.02</i>	<i>137.23</i>	<i>275.00</i>
<i>Grants and gifts</i>	<i>122,635.73</i>	<i>167,641.43</i>	<i>44,117.17</i>	<i>56,779.61</i>
For expenses	118,996.41	95,667.32	44,117.17	56,779.61
For outlays	3,639.32	71,974.11	—	—
<i>All other</i>	—	—	—	—
Commercial	117,519.76	289,645.53	394,792.36	144,541.75
<i>Special assessments</i>	<i>930.21</i>	<i>879.40</i>	<i>48.75</i>	<i>360.84</i>
To meet expenses	—	237.57	48.75	—
To meet outlays	930.21	641.83	—	360.84
<i>Privileges</i>	<i>22,508.43</i>	<i>27,673.57</i>	<i>24,954.90</i>	<i>18,666.15</i>
<i>Departmental</i>	<i>83,506.57</i>	<i>185,614.37</i>	<i>72,462.31</i>	<i>73,594.01</i>
General government	1,607.64	211.21	179.10	388.85
Protection of persons and property	299.67	737.44	394.96	3,327.00
Health and sanitation	3,515.35	29,298.32	2,535.10	2,591.07
Highways	1,291.88	11,039.66	—	411.03
Charities	70,358.08	114,032.35	255,514.86	53,837.78
Soldiers' benefits	662.00	770.00	2,605.00	72.00
Schools	5,460.00	2,307.64	10,617.12	12,666.36
Libraries	274.43	1,118.35	612.17	298.92
Recreation	—	—	—	—
Unclassified	37.52	100.00	4.00	1.00
<i>Public service enterprises</i>	—	<i>55,526.58</i>	<i>283,050.78</i>	<i>41,602.92</i>
Electric light	—	—	181,433.67	—
Water	—	55,526.58	101,617.11	41,602.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,411.31</i>	—	—	<i>2,861.39</i>
<i>Interest</i>	<i>9,163.24</i>	<i>19,951.61</i>	<i>14,275.62</i>	<i>7,456.44</i>
On sinking funds	—	672.40	419.75	—
On trust and investment funds	—	4,187.93	11,255.13	1,528.74
All other	9,163.24	15,091.28	2,600.74	5,927.70
NON-REVENUE.	\$741,516.36	\$1,121,921.96	\$331,088.02	\$637,105.67
Offsets to outlays	59,631.22	29,230.40	13,223.50	11,911.09
<i>Departmental</i>	<i>59,631.22</i>	<i>25,712.83</i>	<i>11,096.39</i>	<i>11,911.09</i>
<i>Public service enterprises</i>	—	<i>3,517.57</i>	<i>2,127.11</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	558,168.00	921,400.00	134,000.00	529,395.00
<i>Loans, general purposes</i>	<i>111,000.00</i>	<i>58,400.00</i>	—	<i>50,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>41,000.00</i>	—	<i>20,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>447,000.00</i>	<i>822,000.00</i>	<i>134,000.00</i>	<i>459,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>168.00</i>	—	—	<i>395.00</i>
Transfers	968.62	40,529.71	44,178.98	1,000.00
<i>From sinking funds</i>	—	<i>20,800.00</i>	<i>30,000.00</i>	—
<i>All other</i>	<i>968.62</i>	<i>19,729.71</i>	<i>14,178.98</i>	<i>1,000.00</i>
Refunds	7,319.89	15,215.17	1,135.01	1,082.02
Agency, trust, and investment	115,428.63	115,546.68	138,550.53	93,717.56
<i>Taxes and licenses for State</i>	<i>41,775.33</i>	<i>52,530.00</i>	<i>36,210.00</i>	<i>31,292.92</i>
<i>Taxes for county</i>	<i>27,287.16</i>	<i>31,321.70</i>	<i>21,124.00</i>	<i>20,493.22</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>44,628.94</i>	<i>30,183.78</i>	<i>79,725.53</i>	<i>40,452.82</i>
<i>All other</i>	<i>1,737.20</i>	<i>1,511.20</i>	<i>1,491.00</i>	<i>1,478.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$874,717.56	\$1,115,204.50	\$930,944.51	\$687,733.41
Premiums	168.00	—	—	395.00
Municipal indebtedness	558,000.00	921,400.00	134,000.00	529,000.00
Transfers and refunds	8,288.51	55,744.88	45,313.99	2,082.02
Agency, trust, and investment	115,428.63	115,546.68	138,550.53	93,717.56
Total receipts	\$1,556,602.70	\$2,207,896.06	\$1,248,809.03	\$1,312,927.99
Balance on hand, including funds	46,990.43	318,636.00	36,544.10	145,298.72
GRAND TOTAL	\$1,603,593.13	\$2,526,532.06	\$1,285,353.13	\$1,458,226.71

¹ Includes \$65,866.26 from Leonard Morse Hospital.

² Includes \$22,247.18 from Hunt Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
Maintenance	\$755,735.21	\$924,017.38	\$752,684.76	\$617,957.82
<i>Departmental</i>	<i>752,419.82</i>	<i>902,970.51</i>	<i>555,194.40</i>	<i>595,046.47</i>
General government	33,674.89	34,609.16	22,887.71	38,916.76
Protection of persons and property	66,425.20	93,958.41	69,145.20	46,788.82
Health and sanitation	37,195.86	40,206.84	26,510.66	29,265.35
Highways	106,424.31	111,132.99	53,468.79	73,860.89
Charities	231,278.84	306,395.04	142,188.48	218,233.93
Soldiers' benefits	13,582.77	19,915.78	19,266.92	3,871.52
Schools	222,027.22	237,538.91	187,514.49	148,428.45
Libraries	5,684.39	18,253.58	10,142.17	10,996.46
Recreation	5,100.47	7,516.12	4,503.05	1,897.31
Pensions	8,232.03	14,155.96	11,633.53	5,789.73
Unclassified	22,793.84	19,287.72	7,933.40	16,997.25
<i>Public service enterprises</i>	<i>—</i>	<i>20,887.82</i>	<i>197,162.69</i>	<i>19,186.30</i>
Electric light	—	—	145,323.79	—
Water	—	20,887.82	51,838.90	19,186.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,958.31</i>	<i>—</i>	<i>—</i>	<i>2,748.94</i>
<i>Administration of trust funds</i>	<i>357.08</i>	<i>159.05</i>	<i>327.67</i>	<i>976.11</i>
Interest	14,073.32	19,360.34	19,832.66	12,603.63
<i>Loans, general purposes</i>	<i>14,073.32</i>	<i>16,746.75</i>	<i>12,886.41</i>	<i>12,603.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,613.59</i>	<i>6,946.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	187,528.02	296,749.58	96,944.67	43,330.26
<i>Departmental</i>	<i>187,528.02</i>	<i>245,590.29</i>	<i>66,870.98</i>	<i>37,792.78</i>
General government	767.00	—	—	190.17
Protection of persons and property	7,196.31	65,200.34	1,750.00	1,011.35
Health and sanitation	8,476.53	14,306.11	48,613.21	1,304.95
Highways	79,530.23	41,684.24	16,061.02	35,243.25
Charities	16,795.68	37,316.95	—	—
Schools	70,861.41	116,836.49	—	—
Libraries	—	176.16	—	—
Recreation	445.00	70.00	446.75	43.06
Unclassified	3,455.86	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>51,159.29</i>	<i>30,073.69</i>	<i>4,522.15</i>
Electric light	—	—	17,560.41	—
Water	—	51,159.29	12,513.28	4,522.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,015.33</i>
Municipal indebtedness	422,077.11	\$95,910.50	197,000.00	471,497.89
<i>From sinking funds</i>	<i>—</i>	<i>20,800.00</i>	<i>30,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>450,077.11</i>	<i>75,110.50</i>	<i>42,000.00</i>	<i>66,962.89</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>372,000.00</i>	<i>800,000.00</i>	<i>125,000.00</i>	<i>404,535.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	968.62	40,529.71	44,178.98	1,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>15,214.92</i>	<i>4,000.00</i>	<i>—</i>
<i>All other</i>	<i>968.62</i>	<i>25,314.79</i>	<i>40,178.98</i>	<i>1,000.00</i>
Refunds	7,319.89	15,215.17	1,135.01	1,082.02
Agency, trust, and investment	115,177.82	110,884.66	114,973.65	93,679.06
<i>Taxes and licenses for State</i>	<i>41,775.33</i>	<i>52,530.00</i>	<i>56,210.00</i>	<i>31,292.92</i>
<i>Taxes for county</i>	<i>27,287.16</i>	<i>31,321.70</i>	<i>21,124.00</i>	<i>20,493.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>44,378.13</i>	<i>25,522.36</i>	<i>56,148.65</i>	<i>40,419.72</i>
<i>All other</i>	<i>1,737.20</i>	<i>1,510.60</i>	<i>1,491.00</i>	<i>1,473.20</i>
RECAPITULATION.				
Maintenance and interest	\$769,808.53	\$943,377.72	\$772,517.42	\$630,561.45
Permanent debt (except from sinking funds)	450,077.11	75,110.50	42,000.00	66,962.89
Sinking fund requirements from revenue	—	15,214.92	4,000.00	—
Outlays	187,528.02	296,749.58	96,944.67	43,330.26
Permanent debt from sinking funds	—	20,800.00	30,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	372,000.00	800,000.00	125,000.00	404,535.00
Transfers (except to sinking funds) and refunds	8,288.51	40,529.96	41,313.99	2,082.02
Agency, trust, and investment	115,177.82	110,884.66	114,973.65	93,679.06
Total payments	\$1,502,879.99	\$2,302,667.34	\$1,226,749.73	\$1,241,150.68
<i>Balance on hand, including funds</i>	<i>100,713.14</i>	<i>223,864.72</i>	<i>58,603.40</i>	<i>217,076.03</i>
GRAND TOTAL	\$1,603,593.13	\$2,526,532.06	\$1,285,353.13	\$1,458,226.71

¹ Includes \$91,263.90 for Leonard Morse Hospital.² Includes \$27,410.69 for Hunt Memorial Hospital.³ For Leonard Morse Hospital.⁴ Includes \$464.27 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
REVENUE.	\$1,664,680.83	\$1,083,405.55	\$938,255.47	\$552,790.53
General	1,105,726.37	908,876.16	772,641.63	448,331.36
<i>Taxes</i>	986,799.73	867,703.36	675,871.68	577,852.19
Property, poll, and income	979,515.09	857,744.14	624,979.18	290,975.33
Corporation, bank, etc.	7,284.64	9,959.22	50,892.50	86,876.86
<i>Licenses and permits</i>	3,201.00	1,069.50	19,169.95	15,964.31
<i>Fines and forfeits</i>	448.75	284.00	983.36	472.50
<i>Grants and gifts</i>	115,276.89	39,819.30	76,616.64	54,042.36
For expenses	45,946.89	39,819.30	76,501.14	54,042.36
For outlays	69,330.00	—	115.50	—
All other	—	—	—	—
Commercial	558,954.46	174,529.39	165,613.84	104,459.17
<i>Special assessments</i>	13,811.79	22,318.80	730.50	1,577.09
To meet expenses	—	—	388.50	—
To meet outlays	13,811.79	22,318.80	342.00	1,577.09
<i>Privileges</i>	49,328.60	43,091.06	25,801.97	20,057.06
<i>Departmental</i>	95,852.49	129,958.16	77,096.71	75,433.46
General government	2,624.26	3,612.24	3,043.55	2,318.93
Protection of persons and property	3,946.85	1,140.31	1,515.96	221.57
Health and sanitation	49,026.40	4,238.41	3,813.00	1,905.12
Highways	6,927.43	456.70	6.30	1,184.48
Charities	13,772.02	14,299.60	63,009.98	264,041.94
Soldiers' benefits	20.00	720.00	808.50	420.00
Schools	17,323.02	4,398.58	1,632.74	4,956.84
Libraries	1,698.75	610.00	—	334.58
Recreation	95.00	—	3,116.68	—
Unclassified	418.76	1482.32	150.00	50.00
<i>Public service enterprises</i>	391,185.47	56,270.26	48,444.08	—
Electric light	290,191.13	—	—	—
Water	100,994.34	56,270.26	44,184.73	—
All other	—	—	4,259.35	—
<i>Cemeteries</i>	—	9,278.23	8,194.27	2,438.15
<i>Interest</i>	8,776.11	13,612.88	5,346.31	4,953.41
On sinking funds	—	—	—	—
On trust and investment funds	1,127.16	1,357.12	337.46	1,399.75
All other	7,648.95	12,255.76	5,008.85	3,553.66
NON-REVENUE.	\$1,152,100.14	\$723,759.81	\$422,349.61	\$581,292.91
Offsets to outlays	10,840.07	26,622.78	15,512.59	19,669.54
<i>Departmental</i>	3,861.14	23,396.25	15,512.59	19,669.54
<i>Public service enterprises</i>	6,978.93	3,226.53	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	830,000.00	500,000.00	275,000.00	486,500.00
<i>Loans, general purposes</i>	—	—	—	58,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	830,000.00	500,000.00	275,000.00	428,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	126,525.38	22,469.26	1,373.84	2,767.45
<i>From sinking funds</i>	—	—	—	—
All other	126,525.38	22,469.26	1,373.84	2,767.45
Refunds	8,145.13	4,789.95	1,834.66	3,707.51
Agency, trust, and investment	176,589.56	169,877.82	128,628.52	68,648.41
<i>Taxes and licenses for State</i>	101,999.84	82,638.05	57,800.00	29,758.12
<i>Taxes for county</i>	36,599.44	49,161.90	39,534.23	24,157.78
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	35,299.28	36,121.87	29,310.89	13,560.51
All other	2,691.00	1,956.00	1,983.40	1,172.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,675,520.90	\$1,110,028.33	\$953,768.06	\$572,460.07
Premiums	—	—	—	—
Municipal indebtedness	830,000.00	500,000.00	275,000.00	486,500.00
Transfers and refunds	134,670.51	27,259.21	3,208.50	6,474.96
Agency, trust, and investment	176,589.56	169,877.82	128,628.52	68,648.41
Total receipts	\$2,816,780.97	\$1,807,165.36	\$1,360,605.08	\$1,134,083.44
Balance on hand, including funds	490,037.45	261,060.25	66,530.68	48,643.32
GRAND TOTAL	\$3,306,818.42	\$2,068,225.61	\$1,427,135.76	\$1,182,726.76

¹ Includes \$8.25 from administration of trust funds.² Includes \$35,934.42 from Plunkett Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
Maintenance	\$1,149,822.59	\$823,877.02	\$835,120.24	\$494,069.86
<i>Departmental</i>	<i>879,199.20</i>	<i>771,946.11</i>	<i>791,905.03</i>	<i>488,322.03</i>
General government	50,446.15	55,688.27	36,750.43	21,271.59
Protection of persons and property	153,205.00	116,680.25	100,332.32	22,968.72
Health and sanitation	54,442.19	63,846.08	62,162.28	20,856.08
Highways	147,021.46	105,781.54	84,594.40	37,358.59
Charities	56,819.01	55,036.86	206,425.34	1215,808.87
Soldiers' benefits	4,749.69	8,725.99	11,493.90	8,181.43
Schools	322,175.32	279,256.08	233,851.42	134,616.16
Libraries	18,762.73	15,956.46	9,655.35	9,075.18
Recreation	29,891.24	40,769.65	13,272.30	731.19
Pensions	28,242.73	14,794.86	15,527.68	5,923.00
Unclassified	13,443.68	15,410.07	17,839.61	11,532.12
<i>Public service enterprises</i>	<i>270,367.16</i>	<i>35,035.34</i>	<i>25,927.27</i>	<i>—</i>
Electric light	210,198.98	—	—	—
Water	60,168.18	35,035.34	24,848.56	—
All other	—	—	1,078.71	—
<i>Cemeteries</i>	<i>—</i>	<i>16,887.32</i>	<i>16,874.57</i>	<i>5,493.46</i>
<i>Administration of trust funds</i>	<i>256.23</i>	<i>8.25</i>	<i>413.37</i>	<i>253.47</i>
Interest	60,036.87	31,779.05	9,914.09	11,937.48
<i>Loans, general purposes</i>	<i>51,061.87</i>	<i>31,524.05</i>	<i>8,007.84</i>	<i>11,937.48</i>
<i>Loans, public service enterprises</i>	<i>8,975.00</i>	<i>255.00</i>	<i>1,906.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	602,402.92	179,678.10	96,820.98	88,563.39
<i>Departmental</i>	<i>502,497.38</i>	<i>132,225.02</i>	<i>82,835.32</i>	<i>87,737.47</i>
General government	—	—	1,607.17	1,540.12
Protection of persons and property	6,598.06	1,036.95	1,029.11	60.08
Health and sanitation	96,394.73	20,661.23	6,846.22	4,207.16
Highways	15,939.14	69,700.63	72,501.25	65,191.71
Charities	—	—	206.86	2,769.78
Schools	372,598.37	3,864.13	—	10,818.93
Libraries	921.77	—	—	—
Recreation	10,045.31	36,962.08	644.71	183.15
Unclassified	—	—	—	1,966.54
<i>Public service enterprises</i>	<i>99,905.54</i>	<i>36,454.38</i>	<i>7,074.59</i>	<i>—</i>
Electric light	45,969.42	—	—	—
Water	53,936.12	36,454.38	7,074.59	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>10,998.70</i>	<i>6,911.07</i>	<i>825.92</i>
Municipal indebtedness	952,103.22	705,483.49	268,500.00	460,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3 187,103.22</i>	<i>105,483.49</i>	<i>43,500.00</i>	<i>82,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>765,000.00</i>	<i>600,000.00</i>	<i>225,000.00</i>	<i>378,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	126,525.38	22,469.26	1,373.84	2,767.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>126,525.38</i>	<i>22,469.26</i>	<i>1,373.84</i>	<i>2,767.45</i>
Refunds	8,145.13	4,789.95	1,834.66	3,707.51
Agency, trust, and investment	175,783.57	154,953.69	123,562.46	68,735.12
<i>Taxes and licenses for State</i>	<i>101,993.84</i>	<i>82,638.05</i>	<i>67,800.00</i>	<i>29,758.12</i>
<i>Taxes for county</i>	<i>56,599.44</i>	<i>49,161.90</i>	<i>39,534.23</i>	<i>24,157.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>34,459.69</i>	<i>21,807.94</i>	<i>24,239.43</i>	<i>18,647.22</i>
<i>All other</i>	<i>2,724.60</i>	<i>1,945.80</i>	<i>1,988.80</i>	<i>1,172.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,209,859.46	\$855,656.07	\$845,034.33	\$506,007.34
Permanent debt (except from sinking funds)	3 187,103.22	105,483.49	43,500.00	82,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	602,402.92	179,678.10	96,820.98	88,563.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	765,000.00	600,000.00	225,000.00	378,000.00
Transfers (except to sinking funds) and refunds	134,670.51	27,259.21	3,208.50	6,474.96
Agency, trust, and investment	175,783.57	154,953.69	123,562.46	68,735.12
Total payments	\$3,074,819.68	\$1,923,030.56	\$1,337,126.27	\$1,130,280.81
<i>Balance on hand, including funds</i>	<i>231,998.74</i>	<i>145,195.05</i>	<i>90,009.49</i>	<i>52,445.95</i>
GRAND TOTAL	\$3,306,818.42	\$2,068,225.61	\$1,427,135.76	\$1,182,726.76

¹ Includes \$56,373.96 for Plunkett Memorial Hospital.² For Plunkett Memorial Hospital.³ Includes \$3,133.85 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
REVENUE.	\$636,658.77	\$939,314.34	\$560,709.34	\$745,840.59
General	508,117.79	750,110.64	481,964.93	595,904.95
<i>Taxes</i>	<i>425,122.75</i>	<i>692,906.41</i>	<i>410,065.30</i>	<i>506,209.84</i>
Property, poll, and income	392,954.41	680,387.61	394,106.20	501,447.95
Corporation, bank, etc.	32,168.34	12,518.80	15,959.10	4,761.89
<i>Licenses and permits</i>	<i>16,176.50</i>	<i>4,378.25</i>	<i>3,792.50</i>	<i>1,438.00</i>
<i>Fines and forfeits</i>	<i>263.00</i>	<i>155.00</i>	<i>634.30</i>	<i>957.70</i>
<i>Grants and gifts</i>	<i>66,555.54</i>	<i>52,670.98</i>	<i>67,472.83</i>	<i>87,299.41</i>
For expenses	66,555.54	46,070.98	67,472.83	41,499.41
For outlays	—	6,600.00	—	45,800.00
All other	—	—	—	—
Commercial	128,540.98	189,203.70	78,744.41	149,935.64
<i>Special assessments</i>	<i>39.60</i>	<i>22,763.51</i>	<i>138.22</i>	<i>4,717.15</i>
To meet expenses	39.60	3,807.05	—	1,092.60
To meet outlays	—	18,956.46	138.22	3,624.55
<i>Privileges</i>	<i>16,610.76</i>	<i>33,919.16</i>	<i>16,510.19</i>	<i>20,061.83</i>
<i>Departmental</i>	<i>65,532.60</i>	<i>54,374.17</i>	<i>50,169.54</i>	<i>54,813.34</i>
General government	1,423.33	1,534.75	1,012.00	1,436.13
Protection of persons and property	2,657.91	666.25	122.85	99.25
Health and sanitation	2,814.90	1,296.20	3,645.62	1,917.24
Highways	1,577.98	25.53	2,534.78	1,716.00
Charities	50,199.37	24,021.65	36,903.05	42,006.79
Soldiers' benefits	2,057.50	584.85	557.50	2,086.00
Schools	4,638.53	579.09	5,377.89	3,147.60
Libraries	178.90	401.10	—	272.80
Recreation	—	—	—	—
Unclassified	34.08	264.75	15.85	12,131.53
<i>Public service enterprises</i>	<i>32,666.67</i>	<i>64,358.40</i>	<i>1,765.12</i>	<i>57,522.74</i>
Electric light	—	—	—	—
Water	32,666.67	64,358.40	—	57,509.14
All other	—	—	1,765.12	13.60
<i>Cemeteries</i>	<i>7,228.67</i>	<i>—</i>	<i>—</i>	<i>5,266.92</i>
<i>Interest</i>	<i>6,412.78</i>	<i>13,788.46</i>	<i>10,161.34</i>	<i>7,554.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	527.62	1,863.13	5,068.51	444.41
All other	5,885.16	11,925.33	5,092.83	7,110.25
NON-REVENUE.	\$726,504.71	\$598,768.01	\$482,151.76	\$799,767.29
Offsets to outlays	9,349.26	7,413.49	—	15,233.95
<i>Departmental</i>	<i>9,349.26</i>	<i>5,399.32</i>	<i>—</i>	<i>15,233.95</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,014.17</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	620,231.00	450,000.00	420,050.00	654,115.34
<i>Loans, general purposes</i>	<i>105,000.00</i>	<i>—</i>	<i>115,050.00</i>	<i>178,750.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>515,000.00</i>	<i>450,000.00</i>	<i>305,000.00</i>	<i>475,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>231.00</i>	<i>—</i>	<i>—</i>	<i>365.34</i>
Transfers	310.35	4,785.35	5,033.68	296.07
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	310.35	4,785.35	5,033.68	296.07
Refunds	2,230.26	5,021.95	1,158.50	2,022.83
Agency, trust, and investment	94,383.84	131,547.22	55,909.58	128,099.10
<i>Taxes and licenses for State</i>	<i>32,980.00</i>	<i>61,370.00</i>	<i>30,600.00</i>	<i>38,780.00</i>
<i>Taxes for county</i>	<i>21,606.98</i>	<i>22,057.42</i>	<i>15,868.35</i>	<i>23,111.16</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>38,937.26</i>	<i>45,620.40</i>	<i>7,663.43</i>	<i>64,791.34</i>
All other	859.60	2,499.4	1,777.80	1,416.60
RECAPITULATION.				
Revenue and offsets to outlays	\$646,008.03	\$946,727.83	\$560,709.34	\$761,074.54
Premiums	231.00	—	—	365.34
Municipal indebtedness	620,000.00	450,000.00	420,050.00	653,750.00
Transfers and refunds	2,540.61	9,807.30	6,192.18	2,318.90
Agency, trust, and investment	94,383.84	131,547.22	55,909.58	128,099.10
Total receipts	\$1,363,163.48	\$1,538,082.35	\$1,042,861.10	\$1,545,607.88
Balance on hand, including funds	65,623.95	93,759.42	33,857.27	78,636.52
GRAND TOTAL	\$1,428,787.43	\$1,631,841.77	\$1,076,718.37	\$1,624,244.40

1 Includes \$10.40 from administration of trust funds.

2 Includes \$24,486.05 from Glover Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
Maintenance	\$634,078.75	\$734,465.32	\$545,388.32	\$578,784.25
<i>Departmental</i>	<i>602,256.56</i>	<i>702,696.32</i>	<i>544,373.01</i>	<i>550,332.87</i>
General government	28,820.27	48,240.81	33,779.41	28,112.99
Protection of persons and property	50,542.30	97,537.68	62,888.64	74,544.73
Health and sanitation	21,225.80	39,833.01	45,184.65	33,087.21
Highways	60,498.96	72,205.65	53,128.35	60,709.98
Charities	247,153.60	154,177.80	163,493.72	133,608.25
Soldiers' benefits	16,101.20	15,115.79	7,121.18	9,604.36
Schools	133,787.42	236,410.07	161,263.51	163,923.75
Libraries	11,432.96	10,109.66	—	9,170.14
Recreation	4,390.87	14,881.54	4,669.77	14,473.67
Pensions	11,516.80	14,950.00	3,663.58	7,350.00
Unclassified	16,786.38	19,228.91	9,680.20	15,017.79
<i>Public service enterprises</i>	<i>22,708.52</i>	<i>31,229.95</i>	<i>379.11</i>	<i>19,843.85</i>
Electric light	—	—	—	—
Water	22,708.52	31,229.95	—	19,802.85
All other	—	—	379.11	41.00
<i>Cemeteries</i>	<i>8,875.55</i>	<i>—</i>	<i>—</i>	<i>8,361.86</i>
<i>Administration of trust funds</i>	<i>238.12</i>	<i>539.05</i>	<i>136.20</i>	<i>255.67</i>
Interest	6,561.77	34,865.69	8,585.14	20,541.79
<i>Loans, general purposes</i>	<i>6,561.77</i>	<i>34,585.69</i>	<i>8,585.14</i>	<i>9,571.24</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>280.00</i>	<i>—</i>	<i>10,970.55</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,851.82	159,272.89	66,125.23	253,751.25
<i>Departmental</i>	<i>24,851.88</i>	<i>96,348.91</i>	<i>66,125.23</i>	<i>237,744.26</i>
General government	76.50	2,695.42	541.26	9,867.76
Protection of persons and property	266.74	—	—	—
Health and sanitation	178.79	34,461.70	23,764.32	15,001.82
Highways	20,810.06	27,249.70	39,688.88	36,033.12
Charities	—	—	—	—
Schools	121.05	31,942.09	2,130.77	176,169.31
Libraries	—	—	—	—
Recreation	3,294.35	—	—	672.25
Unclassified	104.39	—	—	—
<i>Public service enterprises</i>	<i>6,999.94</i>	<i>62,923.98</i>	<i>—</i>	<i>9,992.85</i>
Electric light	—	—	—	—
Water	6,999.94	62,923.98	—	9,992.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,014.14</i>
Municipal indebtedness	520,885.85	332,325.71	361,798.16	507,553.44
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>55,885.85</i>	<i>82,325.71</i>	<i>56,798.16</i>	<i>72,553.44</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>465,000.00</i>	<i>250,000.00</i>	<i>305,000.00</i>	<i>435,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	310.35	4,785.35	5,033.68	296.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>310.35</i>	<i>4,785.35</i>	<i>5,033.68</i>	<i>296.07</i>
Refunds	2,230.26	5,021.95	1,158.50	2,022.83
Agency, trust, and investment	135,767.12	141,663.35	55,504.28	93,004.54
<i>Taxes and licenses for State</i>	<i>32,980.00</i>	<i>61,370.00</i>	<i>30,600.00</i>	<i>38,780.00</i>
<i>Taxes for county</i>	<i>21,606.98</i>	<i>22,057.42</i>	<i>15,868.35</i>	<i>23,111.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>80,343.74</i>	<i>55,743.13</i>	<i>7,258.13</i>	<i>29,693.18</i>
<i>All other</i>	<i>836.40</i>	<i>2,492.80</i>	<i>1,777.80</i>	<i>1,420.20</i>
RECAPITULATION.				
Maintenance and interest	\$640,640.52	\$769,331.01	\$553,973.46	\$599,326.04
Permanent debt (except from sinking funds)	55,885.85	82,325.71	56,798.16	72,553.44
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,851.82	159,272.89	66,125.23	253,751.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	465,000.00	250,000.00	305,000.00	435,000.00
Transfers (except to sinking funds) and refunds	2,540.61	9,807.30	6,192.18	2,318.90
Agency, trust, and investment	135,767.12	141,663.35	55,504.28	93,004.54
Total payments	\$1,331,685.92	\$1,412,400.26	\$1,043,593.31	\$1,455,954.17
<i>Balance on hand, including funds</i>	<i>97,101.51</i>	<i>219,441.51</i>	<i>33,125.06</i>	<i>168,290.23</i>
GRAND TOTAL	\$1,428,787.43	\$1,631,841.77	\$1,076,718.37	\$1,624,244.40

¹ Includes \$31,945.63 for Glover Memorial Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
REVENUE.	\$950,936.85	\$635,678.29	\$1,178,561.68	\$468,561.97
General	720,913.24	497,349.96	630,672.64	403,443.99
<i>Taxes</i>	<i>680,826.74</i>	<i>413,729.79</i>	<i>551,775.53</i>	<i>356,864.50</i>
Property, poll, and income	677,670.84	339,820.15	536,838.76	248,052.24
Corporation, bank, etc.	3,156.40	73,909.64	14,936.77	108,812.26
<i>Licenses and permits</i>	<i>2,405.85</i>	<i>9,441.50</i>	<i>735.25</i>	<i>6,335.00</i>
<i>Fines and forfeits</i>	<i>658.58</i>	<i>573.40</i>	<i>152.20</i>	<i>26.00</i>
<i>Grants and gifts</i>	<i>37,009.47</i>	<i>73,005.27</i>	<i>78,009.66</i>	<i>41,218.49</i>
For expenses	37,009.47	43,015.27	48,630.96	41,218.49
For outlays	—	30,590.00	29,378.70	—
All other	12.60	—	—	—
Commercial	230,023.61	138,328.33	547,889.04	65,117.98
<i>Special assessments</i>	<i>17,322.84</i>	<i>—</i>	<i>4,899.60</i>	<i>548.53</i>
To meet expenses	1,109.91	—	529.75	548.33
To meet outlays	16,212.93	—	4,369.85	—
<i>Privileges</i>	<i>33,765.14</i>	<i>18,679.20</i>	<i>24,856.69</i>	<i>16,736.09</i>
<i>Departmental</i>	<i>86,516.51</i>	<i>62,412.30</i>	<i>92,686.27</i>	<i>43,990.14</i>
General government	3,114.31	1,583.11	1,218.60	215.35
Protection of persons and property	172.47	294.20	970.54	114.22
Health and sanitation	4,519.74	8,814.10	9,230.01	1,516.22
Highways	12,871.44	3,349.20	4,080.74	1,511.45
Charities	38,173.03	42,174.24	49,453.81	38,479.92
Soldiers' benefits	576.00	1,013.87	824.20	293.00
Schools	25,696.79	2,941.24	26,304.04	1,380.48
Libraries	669.84	315.00	456.08	331.50
Recreation	54.80	1,194.15	—	—
Unclassified	668.09	733.19	148.25	148.00
<i>Public service enterprises</i>	<i>72,067.75</i>	<i>48,637.36</i>	<i>407,443.56</i>	<i>2,141.27</i>
Electric light	—	—	358,582.26	—
Water	72,067.75	48,637.36	48,861.30	2,141.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,806.24</i>	<i>4,489.00</i>	<i>5,574.73</i>	<i>323.00</i>
<i>Interest</i>	<i>14,545.13</i>	<i>4,110.47</i>	<i>12,428.19</i>	<i>1,379.15</i>
On sinking funds	—	277.10	—	—
On trust and investment funds	1,929.20	266.20	2,775.17	69.20
All other	12,615.93	3,567.17	9,653.02	1,309.95
NON-REVENUE.	\$974,406.23	\$388,488.44	\$1,094,127.99	\$355,183.57
Offsets to outlays	17,718.46	11,939.69	30,244.40	1,277.53
<i>Departmental</i>	<i>17,718.46</i>	<i>11,939.69</i>	<i>29,541.20</i>	<i>1,277.53</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>703.20</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	805,518.40	251,615.00	968,270.00	300,200.00
<i>Loans, general purposes</i>	<i>340,900.00</i>	<i>21,000.00</i>	<i>214,000.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>462,000.00</i>	<i>230,590.00</i>	<i>754,000.00</i>	<i>288,200.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,618.40</i>	<i>25.00</i>	<i>270.00</i>	<i>—</i>
Transfers	9,192.89	18,576.38	—	245.81
<i>From sinking funds</i>	<i>—</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>
All other	9,192.89	4,576.38	—	245.81
Refunds	8,329.16	16,262.47	5,549.59	934.08
Agency, trust, and investment	133,647.32	90,094.90	90,064.00	52,526.15
<i>Taxes and licenses for State</i>	<i>56,780.00</i>	<i>31,860.85</i>	<i>43,550.00</i>	<i>27,937.60</i>
<i>Taxes for county</i>	<i>33,855.82</i>	<i>20,827.34</i>	<i>25,848.01</i>	<i>18,265.69</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>40,248.70</i>	<i>35,769.91</i>	<i>19,042.39</i>	<i>5,056.26</i>
All other	2,762.80	1,636.80	1,823.60	1,266.60
RECAPITULATION.				
Revenue and offsets to outlays	\$968,655.31	\$647,617.98	\$1,208,806.08	\$469,839.50
Premiums	2,618.40	25.00	270.00	—
Municipal indebtedness	802,900.00	251,590.00	968,000.00	300,200.00
Transfers and refunds	17,522.05	34,838.85	5,549.59	1,179.89
Agency, trust, and investment	133,647.32	90,094.90	90,064.00	52,526.15
Total receipts	\$1,925,343.08	\$1,024,166.73	\$2,272,689.67	\$823,745.54
Balance on hand, including funds	80,884.19	112,245.17	185,141.15	73,320.57
GRAND TOTAL	\$2,006,227.27	\$1,136,411.90	\$2,457,830.82	\$897,066.11

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
Maintenance	\$790,444.67	\$551,021.03	\$1,033,648.06	\$409,387.88
<i>Departmental</i>	<i>745,968.22</i>	<i>510,079.69</i>	<i>713,554.46</i>	<i>405,415.23</i>
General government	66,480.78	22,582.94	34,673.95	15,066.93
Protection of persons and property	117,830.46	58,786.62	87,006.18	19,045.16
Health and sanitation	36,114.92	21,055.20	34,485.89	26,075.40
Highways	97,659.21	70,029.73	91,858.50	35,570.95
Charities	129,550.09	136,920.85	160,053.94	129,480.41
Soldiers' benefits	8,223.72	8,865.35	15,034.68	6,991.58
Schools	229,882.91	156,114.84	241,326.82	158,260.21
Libraries	15,227.30	7,175.83	8,350.47	7,199.80
Recreation	15,075.11	6,924.18	4,712.18	878.72
Pensions	13,893.33	6,440.27	1,300.00	2,880.02
Unclassified	16,030.39	15,183.88	34,751.85	3,966.05
<i>Public service enterprises</i>	<i>36,505.19</i>	<i>31,000.87</i>	<i>307,800.98</i>	<i>3,095.59</i>
Electric light	—	—	283,790.35	—
Water	36,505.19	31,000.87	24,010.63	3,095.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,235.15</i>	<i>9,632.58</i>	<i>12,192.62</i>	<i>709.56</i>
<i>Administration of trust funds</i>	<i>736.11</i>	<i>307.89</i>	<i>100.00</i>	<i>167.50</i>
Interest	28,778.79	10,741.17	14,238.08	10,668.20
<i>Loans, general purposes</i>	<i>12,145.43</i>	<i>9,793.67</i>	<i>8,790.58</i>	<i>10,386.95</i>
<i>Loans, public service enterprises</i>	<i>16,633.36</i>	<i>947.50</i>	<i>5,447.50</i>	<i>281.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	126,483.72	115,163.58	168,128.58	38,640.73
<i>Departmental</i>	<i>116,624.77</i>	<i>103,715.59</i>	<i>82,525.12</i>	<i>38,008.82</i>
General government	29,508.05	—	—	—
Protection of persons and property	4,820.00	1,416.54	4,170.39	—
Health and sanitation	23,367.70	971.73	23,204.70	7,291.42
Highways	47,678.59	24,921.55	38,879.50	24,220.60
Charities	664.40	95.10	—	—
Schools	1,662.62	75,937.09	11,634.35	517.98
Libraries	—	—	—	—
Recreation	8,874.15	373.58	506.00	5,978.82
Unclassified	49.26	—	4,130.18	—
<i>Public service enterprises</i>	<i>9,858.95</i>	<i>11,447.99</i>	<i>80,120.47</i>	<i>631.91</i>
Electric light	—	—	60,427.51	—
Water	9,858.95	11,447.99	19,692.96	631.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>5,482.99</i>	<i>—</i>
Municipal indebtedness	458,118.08	260,100.00	789,966.62	311,000.00
<i>From sinking funds</i>	<i>—</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>115,018.08</i>	<i>146,100.00</i>	<i>68,766.62</i>	<i>30,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>343,100.00</i>	<i>200,000.00</i>	<i>721,200.00</i>	<i>281,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,192.89	18,576.38	—	245.81
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,192.89</i>	<i>18,576.38</i>	<i>—</i>	<i>245.81</i>
Refunds	8,329.16	16,262.47	5,549.59	934.08
Agency, trust, and investment	137,191.73	72,061.47	89,913.45	52,328.71
<i>Taxes and licenses for State</i>	<i>66,780.00</i>	<i>31,860.85</i>	<i>43,350.00</i>	<i>27,937.60</i>
<i>Taxes for county</i>	<i>33,855.82</i>	<i>20,327.34</i>	<i>25,848.01</i>	<i>18,265.69</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,793.11</i>	<i>17,736.48</i>	<i>18,915.24</i>	<i>4,367.22</i>
<i>All other</i>	<i>2,762.80</i>	<i>1,636.80</i>	<i>1,800.20</i>	<i>1,253.20</i>
RECAPITULATION.				
Maintenance and interest	\$819,223.46	\$561,762.20	\$1,047,886.14	\$420,056.08
Permanent debt (except from sinking funds)	115,018.08	146,100.00	68,766.62	30,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	126,483.72	115,163.58	168,128.58	38,640.73
Permanent debt from sinking funds	—	14,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	343,100.00	200,000.00	721,200.00	281,000.00
Transfers (except to sinking funds) and refunds	17,522.05	34,838.85	5,549.59	1,179.89
Agency, trust, and investment	137,191.73	72,061.47	89,913.45	52,328.71
Total payments	\$1,558,539.04	\$1,043,926.10	\$2,101,444.38	\$823,205.41
Balance on hand, including funds	447,683.23	92,485.80	356,386.44	73,860.70
GRAND TOTAL	\$2,006,222.27	\$1,136,411.90	\$2,457,830.82	\$897,066.11

¹ Includes \$4,000 serial loans paid from surplus of sewer sinking fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
REVENUE.	\$668,311.27	\$581,400.83	\$530,193.15	\$816,709.12
General	536,700.35	411,425.11	443,052.00	670,336.77
<i>Taxes</i>	<i>489,176.93</i>	<i>337,215.37</i>	<i>377,116.67</i>	<i>583,263.05</i>
Property, poll, and income	419,587.21	313,642.24	304,637.72	579,037.81
Corporation, bank, etc.	69,589.72	23,573.13	72,478.95	4,225.24
<i>Licenses and permits</i>	<i>5,388.50</i>	<i>7,633.38</i>	<i>9,858.25</i>	<i>5,211.50</i>
<i>Fines and forfeits</i>	<i>336.50</i>	<i>193.00</i>	<i>295.10</i>	<i>100.50</i>
<i>Grants and gifts</i>	<i>41,798.42</i>	<i>66,383.36</i>	<i>55,771.48</i>	<i>81,761.72</i>
For expenses	41,798.42	66,383.36	40,021.48	41,811.72
For outlays	—	—	15,750.00	39,950.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>10.50</i>	<i>—</i>
Commercial	131,610.92	169,975.72	87,141.15	146,372.35
<i>Special assessments</i>	<i>1,697.87</i>	<i>443.31</i>	<i>818.89</i>	<i>7,966.27</i>
To meet expenses	1,697.87	443.31	—	1,708.00
To meet outlays	—	—	818.89	6,258.27
<i>Privileges</i>	<i>30,726.02</i>	<i>17,412.47</i>	<i>14,997.35</i>	<i>35,110.48</i>
<i>Departmental</i>	<i>35,659.85</i>	<i>99,464.76</i>	<i>39,503.87</i>	<i>25,753.33</i>
General government	747.43	431.01	802.05	640.06
Protection of persons and property	278.83	2,689.91	428.15	131.67
Health and sanitation	2,042.78	1,699.70	2,591.24	981.22
Highways	711.64	1,519.95	200.00	—
Charities	27,495.75	177,538.31	31,673.97	21,731.64
Soldiers' benefits	155.00	940.00	254.00	170.00
Schools	2,482.57	13,863.63	3,338.41	590.15
Libraries	463.90	232.75	—	550.87
Recreation	—	—	84.05	625.04
Unclassified	1,281.95	549.50	132.00	332.68
<i>Public service enterprises</i>	<i>47,773.18</i>	<i>46,221.75</i>	<i>25,785.85</i>	<i>67,423.08</i>
Electric light	—	—	—	—
Water	47,725.48	46,221.75	25,785.85	67,423.08
All other	47.70	—	—	—
<i>Cemeteries</i>	<i>3,075.40</i>	<i>1,328.60</i>	<i>2,601.32</i>	<i>2,519.16</i>
<i>Interest</i>	<i>12,673.60</i>	<i>5,104.83</i>	<i>3,433.87</i>	<i>7,600.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	7,741.21	1,469.08	867.03	1,117.05
All other	4,937.39	3,635.75	2,566.84	6,482.98
NON-REVENUE.	\$276,426.09	\$287,871.35	\$589,449.64	\$234,257.35
Offsets to outlays	2,760.29	13,403.17	21,683.10	862.53
<i>Departmental</i>	<i>1,462.06</i>	<i>13,403.17</i>	<i>21,683.10</i>	<i>862.53</i>
<i>Public service enterprises</i>	<i>1,298.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,000.00	213,111.80	483,362.99	100,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>33,327.00</i>	<i>145,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>179,750.00</i>	<i>337,332.81</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>34.80</i>	<i>1,030.18</i>	<i>—</i>
Transfers	9,010.82	2,332.86	1,066.60	9,898.29
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,010.82</i>	<i>2,332.86</i>	<i>1,066.60</i>	<i>9,898.29</i>
Refunds	2,182.29	3,439.28	629.88	4,418.78
Agency, trust, and investment	112,472.69	55,584.24	82,707.07	119,077.75
<i>Taxes and licenses for State</i>	<i>44,797.56</i>	<i>25,850.00</i>	<i>29,962.20</i>	<i>61,800.87</i>
<i>Taxes for county</i>	<i>26,082.69</i>	<i>15,074.41</i>	<i>31,884.02</i>	<i>36,000.06</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>39,576.64</i>	<i>13,501.23</i>	<i>19,881.45</i>	<i>19,917.22</i>
<i>All other</i>	<i>1,615.80</i>	<i>1,158.60</i>	<i>979.40</i>	<i>1,359.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$671,071.56	\$594,804.00	\$551,876.25	\$817,571.65
Premiums	—	34.80	1,030.18	—
Municipal indebtedness	150,000.00	213,077.00	482,332.81	100,000.00
Transfers and refunds	11,193.11	5,772.14	1,696.48	14,317.07
Agency, trust, and investment	112,472.69	55,584.24	82,707.07	119,077.75
Total receipts	\$944,737.36	\$869,272.18	\$1,119,642.79	\$1,050,966.47
Balance on hand, including funds	101,027.34	73,256.76	30,708.58	210,643.91
GRAND TOTAL	\$1,045,764.70	\$942,528.94	\$1,150,351.37	\$1,261,610.38

¹ Includes \$27,323.33 from Amesbury Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
Maintenance	\$602,149.61	\$520,094.80	\$492,802.02	\$684,062.26
<i>Departmental</i>	<i>563,602.22</i>	<i>490,075.37</i>	<i>466,789.69</i>	<i>647,631.86</i>
General government	28,291.58	21,046.54	27,807.99	47,575.43
Protection of persons and property	77,320.66	43,430.19	47,795.02	105,367.95
Health and sanitation	25,894.03	16,424.40	27,985.66	44,637.10
Highways	96,621.28	55,231.06	48,328.24	95,008.75
Charities	98,053.59	120,051.64	155,568.15	77,420.19
Soldiers' benefits	4,179.94	7,596.73	10,612.97	9,360.79
Schools	187,035.40	116,470.64	119,666.77	196,479.89
Libraries	14,784.35	7,154.59	5,000.00	11,434.46
Recreation	10,638.22	2,108.18	2,454.09	27,677.02
Pensions	12,921.58	6,215.09	10,660.48	15,052.51
Unclassified	7,831.59	8,346.31	10,910.32	17,617.87
<i>Public service enterprises</i>	<i>28,575.59</i>	<i>27,244.13</i>	<i>21,359.81</i>	<i>28,345.74</i>
Electric light	—	—	—	—
Water	28,452.39	27,244.13	21,359.81	28,345.74
All other	123.20	—	—	—
<i>Cemeteries</i>	<i>9,688.70</i>	<i>2,503.00</i>	<i>4,469.06</i>	<i>6,948.01</i>
<i>Administration of trust funds</i>	<i>283.10</i>	<i>272.30</i>	<i>183.46</i>	<i>1,136.55</i>
Interest	14,022.83	5,241.33	3,434.64	38,315.93
<i>Loans, general purposes</i>	<i>13,922.83</i>	<i>1,951.33</i>	<i>2,819.64</i>	<i>24,180.59</i>
<i>Loans, public service enterprises</i>	<i>100.00</i>	<i>3,290.00</i>	<i>615.00</i>	<i>14,135.34</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	60,609.41	40,399.87	103,381.86	44,284.77
<i>Departmental</i>	<i>35,048.91</i>	<i>39,025.78</i>	<i>97,049.21</i>	<i>38,398.85</i>
General government	—	1,128.73	112.34	3,240.70
Protection of persons and property	685.00	2,070.26	—	8,357.50
Health and sanitation	4,441.77	6,783.39	17,314.18	1,460.83
Highways	26,645.75	12,027.58	49,888.04	20,211.19
Charities	—	—	514.27	—
Schools	3,276.39	17,015.82	28,097.85	3,067.16
Libraries	—	—	—	—
Recreation	—	—	1,122.53	2,026.47
Unclassified	—	—	—	35.00
<i>Public service enterprises</i>	<i>25,560.50</i>	<i>1,374.09</i>	<i>6,332.65</i>	<i>5,885.92</i>
Electric light	—	—	—	—
Water	25,560.50	1,374.09	6,332.65	5,885.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	191,000.00	238,344.96	351,756.11	226,416.49
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>41,000.00</i>	<i>38,344.96</i>	<i>39,423.30</i>	<i>76,416.48</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>312,332.81</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,010.82	2,332.86	1,066.60	9,898.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,010.82</i>	<i>2,332.86</i>	<i>1,066.60</i>	<i>9,898.29</i>
Refunds	2,182.29	3,439.28	629.88	4,418.78
Agency, trust, and investment	114,391.42	55,393.34	82,738.01	116,866.18
<i>Taxes and licenses for State</i>	<i>44,797.56</i>	<i>25,850.00</i>	<i>29,962.20</i>	<i>61,800.87</i>
<i>Taxes for county</i>	<i>26,082.69</i>	<i>15,074.41</i>	<i>31,884.02</i>	<i>36,000.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41,949.37</i>	<i>13,296.53</i>	<i>19,910.59</i>	<i>17,670.85</i>
<i>All other</i>	<i>1,561.80</i>	<i>1,172.40</i>	<i>981.20</i>	<i>1,394.40</i>
RECAPITULATION.				
Maintenance and interest	\$616,172.44	\$525,336.13	\$496,236.66	\$722,378.19
Permanent debt (except from sinking funds)	41,000.00	38,344.96	39,423.30	76,416.49
Sinking fund requirements from revenue	—	—	—	—
Outlays	60,609.41	40,399.87	103,381.86	44,284.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	200,000.00	312,332.81	150,000.00
Transfers (except to sinking funds) and refunds	11,193.11	5,772.14	1,696.48	14,317.07
Agency, trust, and investment	114,391.42	55,393.34	82,738.01	116,866.18
Total payments	\$993,366.38	\$865,246.44	\$1,035,809.12	\$1,124,262.70
<i>Balance on hand, including funds</i>	<i>52,398.32</i>	<i>77,282.50</i>	<i>114,542.25</i>	<i>137,347.68</i>
GRAND TOTAL	\$1,045,764.70	\$942,528.94	\$1,150,351.37	\$1,261,610.38

¹ Includes \$39,002 for Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
REVENUE.	\$637,405.93	\$1,032,115.06	\$376,623.07	\$492,805.98
General	351,134.74	643,387.76	326,890.31	403,287.86
<i>Taxes</i>	<i>301,887.64</i>	<i>578,553.75</i>	<i>288,016.37</i>	<i>354,497.05</i>
Property, poll, and income	283,408.42	575,634.94	232,592.86	349,648.84
Corporation, bank, etc.	18,479.22	2,918.81	55,423.51	4,848.21
<i>Licenses and permits</i>	<i>9,960.35</i>	<i>8,378.00</i>	<i>8,486.00</i>	<i>4,556.73</i>
<i>Fines and forfeits</i>	<i>268.60</i>	<i>124.50</i>	<i>478.70</i>	<i>614.40</i>
<i>Grants and gifts</i>	<i>39,018.25</i>	<i>56,331.51</i>	<i>29,909.24</i>	<i>43,719.68</i>
For expenses	39,018.25	56,331.51	29,909.24	43,719.68
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	286,271.19	388,727.30	49,732.76	89,518.12
<i>Special assessments</i>	—	<i>21,336.55</i>	<i>525.00</i>	—
To meet expenses	—	21,336.55	—	—
To meet outlays	—	—	525.00	—
<i>Privileges</i>	<i>20,057.47</i>	<i>30,640.64</i>	<i>13,370.67</i>	<i>17,811.96</i>
<i>Departmental</i>	<i>150,797.04</i>	<i>255,893.79</i>	<i>29,374.66</i>	<i>42,761.56</i>
General government	4.90	1,419.84	240.60	1,124.49
Protection of persons and property	220.44	450.78	165.02	205.81
Health and sanitation	13,698.94	2,124.43	1,026.04	4,097.88
Highways	851.82	326.25	2,779.94	127.16
Charities	28,741.64	47,334.65	21,318.66	36,219.44
Soldiers' benefits	320.00	1,646.43	346.00	166.50
Schools	6,386.59	1,938.61	2,751.39	805.28
Libraries	123.81	554.72	—	15.00
Recreation	290.00	92.08	334.55	—
Unclassified	1158.90	26.00	412.46	—
<i>Public service enterprises</i>	<i>210,532.50</i>	<i>263,426.69</i>	—	<i>25,666.17</i>
Electric light	178,182.01	188,049.97	—	—
Water	32,350.49	75,376.72	—	25,666.17
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>3,330.69</i>	<i>3,054.25</i>	—
<i>Interest</i>	<i>4,884.18</i>	<i>14,098.94</i>	<i>2,908.18</i>	<i>3,278.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	401.14	4,168.85	45.04	302.95
All other	4,483.04	9,930.09	2,863.14	2,975.48
NON-REVENUE.	\$234,716.67	\$294,621.10	\$332,601.24	\$266,477.83
Offsets to outlays	7,493.33	14,962.90	6,280.30	14,757.97
<i>Departmental</i>	<i>7,493.33</i>	<i>14,962.90</i>	<i>6,280.30</i>	<i>14,377.22</i>
<i>Public service enterprises</i>	—	—	—	<i>380.75</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	150,000.00	138,011.40	287,122.82	185,000.00
<i>Loans, general purposes</i>	—	—	<i>37,000.00</i>	—
<i>Loans, public service enterprises</i>	—	<i>38,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>100,000.00</i>	<i>250,000.00</i>	<i>185,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>11.40</i>	<i>122.82</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	6,015.70	5,216.73	274.74	2,788.81
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,015.70	5,216.73	274.74	2,788.81
Refunds	754.69	3,865.08	862.73	716.78
Agency, trust, and investment	70,452.95	132,564.99	38,060.65	63,214.27
<i>Taxes and licenses for State</i>	<i>28,749.32</i>	<i>52,710.00</i>	<i>21,287.20</i>	<i>31,483.86</i>
<i>Taxes for county</i>	<i>14,898.62</i>	<i>30,743.85</i>	<i>12,062.40</i>	<i>16,309.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,304.74</i>	<i>47,876.34</i>	<i>3,394.62</i>	<i>1,673.23</i>
<i>All other</i>	<i>1,500.27</i>	<i>1,234.80</i>	<i>1,316.43</i>	<i>13,748.04</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$644,899.26	\$1,047,077.96	\$382,903.37	\$507,563.95
Premiums	—	11.40	122.82	—
Municipal indebtedness	150,000.00	138,000.00	287,000.00	185,000.00
Transfers and refunds	6,770.39	9,081.81	1,137.47	3,505.59
Agency, trust, and investment	70,452.95	132,564.99	38,060.65	63,214.27
Total receipts	\$872,122.60	\$1,326,736.16	\$709,224.31	\$759,283.81
Balance on hand, including funds	98,847.28	184,766.01	80,149.24	35,772.30
GRAND TOTAL	\$970,969.88	\$1,511,502.17	\$789,373.55	\$795,056.11

¹ Includes \$6.80 from administration of trust funds.

² Includes \$6 from administration of trust funds.

³ Includes \$9,843.29 from Mary A. Alley Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
Maintenance	\$571,174.38	\$805,230.48	\$406,666.50	\$451,770.79
<i>Departmental</i>	<i>419,939.94</i>	<i>621,446.52</i>	<i>400,541.51</i>	<i>429,822.20</i>
General government	19,625.79	40,138.86	21,486.16	28,502.01
Protection of persons and property	56,712.66	74,844.91	22,698.00	22,859.10
Health and sanitation	25,527.64	43,023.36	14,859.20	23,699.00
Highways	60,855.27	69,035.94	55,601.63	56,170.08
Charities	110,847.51	152,381.73	95,588.40	132,649.69
Soldiers' benefits	5,247.39	7,550.49	11,270.55	6,147.25
Schools	118,191.65	174,057.23	157,519.79	147,606.63
Libraries	7,628.08	7,696.40	3,600.00	3,943.76
Recreation	2,117.66	13,554.11	1,688.49	470.28
Pensions	9,592.03	19,172.00	—	—
Unclassified	3,594.26	19,991.49	16,229.29	7,774.40
<i>Public service enterprises</i>	<i>151,162.64</i>	<i>172,240.82</i>	<i>—</i>	<i>21,948.59</i>
Electric light	126,734.33	132,327.84	—	—
Water	24,368.31	39,912.98	—	21,948.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>10,854.10</i>	<i>6,124.99</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>131.80</i>	<i>689.04</i>	<i>—</i>	<i>—</i>
Interest	1,723.29	26,426.00	3,539.85	13,189.86
<i>Loans, general purposes</i>	<i>1,623.29</i>	<i>22,302.25</i>	<i>3,539.85</i>	<i>6,652.36</i>
<i>Loans, public service enterprises</i>	<i>100.00</i>	<i>4,123.75</i>	<i>—</i>	<i>6,537.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	72,715.98	238,431.67	41,860.33	32,787.43
<i>Departmental</i>	<i>51,335.40</i>	<i>85,482.94</i>	<i>41,485.33</i>	<i>31,555.76</i>
General government	—	3,014.46	163.15	—
Protection of persons and property	3,507.00	—	—	300.00
Health and sanitation	7,417.30	23,116.31	7,142.86	301.49
Highways	32,038.69	51,958.70	33,461.00	26,541.76
Charities	—	2116.22	—	—
Schools	3,001.02	1,059.45	538.46	3,427.76
Libraries	—	—	—	—
Recreation	5,371.39	6,217.80	179.86	150.00
Unclassified	—	—	—	834.75
<i>Public service enterprises</i>	<i>21,380.58</i>	<i>143,226.27</i>	<i>—</i>	<i>1,231.67</i>
Electric light	8,184.92	136,233.83	—	—
Water	13,195.66	6,992.44	—	1,231.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>9,722.46</i>	<i>375.00</i>	<i>—</i>
Municipal indebtedness	171,000.00	187,000.00	238,000.00	198,625.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,000.00</i>	<i>37,000.00</i>	<i>13,000.00</i>	<i>43,625.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>100,000.00</i>	<i>225,000.00</i>	<i>155,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,015.70	5,216.73	274.74	2,788.81
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,015.70</i>	<i>5,216.73</i>	<i>274.74</i>	<i>2,788.81</i>
Refunds	754.69	3,865.08	862.73	716.78
Agency, trust, and investment	68,725.36	129,085.03	38,062.45	64,730.83
<i>Taxes and licenses for State</i>	<i>28,749.32</i>	<i>52,720.00</i>	<i>21,287.20</i>	<i>31,483.86</i>
<i>Taxes for county</i>	<i>14,898.62</i>	<i>30,743.85</i>	<i>12,062.40</i>	<i>16,309.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,577.15</i>	<i>44,590.58</i>	<i>3,394.62</i>	<i>3,187.37</i>
<i>All other</i>	<i>1,500.27</i>	<i>1,230.60</i>	<i>1,318.23</i>	<i>13,750.46</i>
RECAPITULATION.				
Maintenance and interest	\$572,897.67	\$831,656.48	\$410,206.35	\$464,960.65
Permanent debt (except from sinking funds)	21,000.00	37,000.00	13,000.00	43,625.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	72,715.98	238,431.67	41,860.33	32,787.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	100,000.00	225,000.00	155,000.00
Transfers (except to sinking funds) and refunds	6,770.39	9,081.81	1,137.47	3,505.59
Agency, trust, and investment	68,725.36	129,085.03	38,062.45	64,730.83
Total payments	\$892,109.40	\$1,395,254.99	\$729,266.60	\$764,609.50
Balance on hand, including funds	78,860.48	116,247.18	60,106.95	30,446.61
GRAND TOTAL	\$970,969.88	\$1,511,502.17	\$789,373.55	\$795,056.11

¹ Includes \$23,210.42 for Mary A. Alley Hospital.² For Mary A. Alley Hospital.³ Includes \$1,956.60 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
REVENUE.	\$358,537.34	\$738,623.71	\$398,829.49	\$643,905.73
General	277,957.37	421,598.05	363,009.36	357,464.72
<i>Taxes</i>	<i>246,796.87</i>	<i>292,353.15</i>	<i>330,887.16</i>	<i>303,171.72</i>
Property, poll, and income	235,020.96	284,805.36	271,813.14	272,389.94
Corporation, bank, etc.	11,775.91	7,547.79	59,074.02	30,781.78
<i>Licenses and permits</i>	<i>5,437.23</i>	<i>8,330.50</i>	<i>6,828.90</i>	<i>13,867.00</i>
<i>Fines and forfeits</i>	<i>164.50</i>	<i>162.25</i>	<i>983.50</i>	<i>676.28</i>
<i>Grants and gifts</i>	<i>25,558.77</i>	<i>120,752.15</i>	<i>24,309.80</i>	<i>39,749.72</i>
For expenses	25,558.77	60,491.48	24,309.80	39,749.72
For outlays	—	51,260.67	—	—
All other	—	—	—	—
Commercial	80,579.97	317,025.66	35,820.13	286,441.01
<i>Special assessments</i>	<i>491.36</i>	<i>—</i>	<i>415.41</i>	<i>652.82</i>
To meet expenses	491.36	—	—	652.82
To meet outlays	—	—	415.41	—
<i>Privileges</i>	<i>11,550.88</i>	<i>17,356.12</i>	<i>11,640.97</i>	<i>11,040.59</i>
<i>Departmental</i>	<i>26,479.25</i>	<i>98,106.18</i>	<i>21,232.83</i>	<i>79,113.06</i>
General government	215.23	1,659.12	280.11	170.75
Protection of persons and property	211.15	4,264.30	133.87	632.25
Health and sanitation	1,463.54	879.99	1,704.68	15,868.90
Highways	152.66	43.54	1,271.65	2,135.77
Charities	21,427.57	68,163.54	15,152.42	50,178.47
Soldiers' benefits	—	635.00	241.15	906.39
Schools	2,676.28	21,609.39	1,837.44	9,171.13
Libraries	270.00	647.05	154.01	47.36
Recreation	62.82	202.25	445.00	—
Unclassified	—	2.00	12.50	2.04
<i>Public service enterprises</i>	<i>37,404.97</i>	<i>196,889.18</i>	<i>—</i>	<i>188,609.57</i>
Electric light	—	171,023.62	—	158,115.11
Water	37,404.97	25,865.56	—	30,494.46
All other	—	—	533.50	1,194.00
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,997.42</i>	<i>5,830.97</i>
<i>Interest</i>	<i>4,653.51</i>	<i>4,674.18</i>	<i>—</i>	<i>—</i>
On sinking funds	—	—	—	—
On trust and investment funds	959.72	715.03	80.68	566.01
All other	3,693.79	3,959.15	1,916.74	5,264.96
NON-REVENUE.	\$249,573.36	\$350,914.47	\$348,267.73	\$400,368.58
Offsets to outlays	—	3,115.63	5,572.00	13,863.44
<i>Departmental</i>	<i>—</i>	<i>3,115.63</i>	<i>5,572.00</i>	<i>13,863.44</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	215,000.00	268,000.00	298,150.00	348,004.68
<i>Loans, general purposes</i>	<i>—</i>	<i>10,000.00</i>	<i>53,000.00</i>	<i>27,900.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>215,000.00</i>	<i>258,000.00</i>	<i>245,000.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>104.68</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,656.42	28,716.66	15.00	640.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,656.42	28,716.66	15.00	640.50
Refunds	987.42	2,044.72	4,050.45	1,077.86
Agency, trust, and investment	30,929.52	49,037.46	40,480.28	36,782.10
<i>Taxes and licenses for State</i>	<i>17,510.00</i>	<i>24,490.00</i>	<i>24,500.00</i>	<i>19,730.00</i>
<i>Taxes for county</i>	<i>11,976.54</i>	<i>16,743.91</i>	<i>13,895.88</i>	<i>11,758.31</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>407.98</i>	<i>6,012.60</i>	<i>1,386.00</i>	<i>4,274.89</i>
All other	1,035.00	1,790.95	698.40	1,019.40
RECAPITULATION.				
Revenue and offsets to outlays	\$358,537.34	\$741,739.34	\$404,401.49	\$657,769.17
Premiums	—	—	150.00	104.68
Municipal indebtedness	215,000.00	268,000.00	298,000.00	347,900.00
Transfers and refunds	3,643.84	30,761.38	4,065.45	1,718.36
Agency, trust, and investment	30,929.52	49,037.46	40,480.28	36,782.10
Total receipts	\$608,110.70	\$1,089,538.18	\$747,097.22	\$1,044,274.31
Balance on hand, including funds	38,753.92	98,508.72	47,702.24	84,959.91
GRAND TOTAL	\$646,864.62	\$1,188,046.90	\$794,799.46	\$1,129,234.22

Includes \$37,706.38 from gas.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
Maintenance	\$299,846.26	\$596,864.95	\$415,340.29	\$576,566.88
<i>Departmental</i>	<i>291,712.70</i>	<i>461,473.09</i>	<i>414,219.66</i>	<i>430,445.74</i>
General government	13,617.61	25,690.32	18,249.73	22,017.38
Protection of persons and property	27,071.54	48,934.81	34,448.95	42,806.59
Health and sanitation	12,710.24	16,557.82	31,290.26	16,811.19
Highways	31,335.74	40,701.04	41,135.38	50,981.19
Charities	78,317.55	172,184.67	132,688.27	153,224.54
Soldiers' benefits	3,383.95	6,999.77	7,814.71	14,408.67
Schools	115,002.23	134,702.67	138,493.08	100,766.99
Libraries	4,784.68	8,226.81	4,754.27	4,405.10
Recreation	981.99	1,172.00	1,239.25	2,358.59
Pensions	750.00	—	—	2,001.00
Unclassified	3,757.17	6,283.18	4,105.66	20,664.50
<i>Public service enterprises</i>	<i>8,133.56</i>	<i>135,591.86</i>	<i>—</i>	<i>145,684.42</i>
Electric light	—	117,761.62	—	128,305.57
Water	8,133.56	17,624.35	—	15,278.85
All other	—	5.89	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,120.73</i>	<i>2,536.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	13,494.88	4,063.95	7,358.77	8,111.92
<i>Loans, general purposes</i>	<i>1,403.63</i>	<i>3,271.45</i>	<i>7,358.77</i>	<i>5,914.85</i>
<i>Loans, public service enterprises</i>	<i>12,091.25</i>	<i>792.50</i>	<i>—</i>	<i>2,197.07</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,124.23	172,446.92	43,393.34	78,903.36
<i>Departmental</i>	<i>18,010.73</i>	<i>114,679.05</i>	<i>41,805.62</i>	<i>40,913.42</i>
General government	119.00	207.23	—	—
Protection of persons and property	—	—	700.00	4,392.27
Health and sanitation	—	259.20	20,483.35	1,377.24
Highways	13,157.36	24,156.29	14,639.69	30,022.50
Charities	110.00	—	798.50	—
Schools	—	89,681.25	830.23	—
Libraries	—	—	—	—
Recreation	4,624.37	275.08	4,353.85	2,608.41
Unclassified	—	—	—	2,513.00
<i>Public service enterprises</i>	<i>113.50</i>	<i>57,867.87</i>	<i>—</i>	<i>37,989.94</i>
Electric light	—	247,041.65	—	25,007.88
Water	113.50	10,826.22	—	12,982.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,587.72</i>	<i>—</i>
Municipal indebtedness	244,000.00	183,600.00	254,562.84	335,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,000.00</i>	<i>25,600.00</i>	<i>19,562.84</i>	<i>45,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>215,000.00</i>	<i>158,000.00</i>	<i>235,000.00</i>	<i>290,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,656.42	28,716.66	15.00	640.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,656.42</i>	<i>28,716.66</i>	<i>15.00</i>	<i>640.50</i>
Refunds	987.42	2,044.72	4,050.45	1,077.86
Agency, trust, and investment	30,923.52	48,661.67	40,560.96	36,538.21
<i>Taxes and licenses for State</i>	<i>17,510.00</i>	<i>24,490.00</i>	<i>24,500.00</i>	<i>19,730.00</i>
<i>Taxes for county</i>	<i>11,976.64</i>	<i>16,743.91</i>	<i>13,895.88</i>	<i>11,758.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>407.98</i>	<i>5,655.76</i>	<i>1,466.68</i>	<i>4,030.60</i>
<i>All other</i>	<i>1,029.00</i>	<i>1,772.00</i>	<i>698.40</i>	<i>1,019.40</i>

RECAPITULATION.

Maintenance and interest	\$313,341.14	\$600,928.90	\$422,699.06	\$584,678.80
Permanent debt (except from sinking funds)	29,000.00	25,600.00	19,562.84	45,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,124.23	172,446.92	43,393.34	78,903.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	215,000.00	158,000.00	235,000.00	290,000.00
Transfers (except to sinking funds) and refunds	3,643.84	30,761.38	4,065.45	1,718.36
Agency, trust, and investment	30,923.52	48,661.67	40,560.96	36,538.21
Total payments	\$610,032.73	\$1,036,398.87	\$765,231.65	\$1,037,738.73
<i>Balance on hand, including funds</i>	<i>36,831.89</i>	<i>151,648.03</i>	<i>29,517.81</i>	<i>91,495.49</i>
GRAND TOTAL	\$646,864.62	\$1,188,046.90	\$794,799.46	\$1,129,234.22

¹ Includes \$30,796.86 for gas.² Includes \$3,327.69 for gas.³ Includes \$4,600 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
REVENUE.	\$447,813.56	\$742,859.64	\$438,388.43	\$477,908.07
General	335,875.54	623,419.01	367,058.32	366,766.15
<i>Taxes</i>	<i>289,934.25</i>	<i>552,263.62</i>	<i>325,080.75</i>	<i>297,911.48</i>
Property, poll, and income	270,809.68	549,167.42	284,688.41	284,051.26
Corporation, bank, etc.	19,124.57	3,096.20	40,392.34	13,860.22
<i>Licenses and permits</i>	<i>4,941.60</i>	<i>11,246.44</i>	<i>7,467.50</i>	<i>5,190.00</i>
<i>Fines and forfeits</i>	<i>693.65</i>	<i>961.00</i>	<i>95.00</i>	<i>124.80</i>
<i>Grants and gifts</i>	<i>40,292.95</i>	<i>58,947.95</i>	<i>34,415.07</i>	<i>63,639.87</i>
For expenses	40,292.95	58,815.45	34,415.07	57,581.91
For outlays	—	132.50	—	5,957.96
All other	13.19	—	—	—
Commercial	111,938.02	119,440.63	71,330.11	111,141.92
<i>Special assessments</i>	<i>9,292.36</i>	<i>26,337.39</i>	<i>611.43</i>	—
To meet expenses	9,292.36	5,842.97	—	—
To meet outlays	—	20,494.42	611.43	—
<i>Privileges</i>	<i>12,887.27</i>	<i>28,911.53</i>	<i>13,859.83</i>	<i>15,872.33</i>
<i>Departmental</i>	<i>52,911.82</i>	<i>54,462.13</i>	<i>44,095.10</i>	<i>58,556.64</i>
General government	2,220.05	790.63	33.00	284.83
Protection of persons and property	223.61	255.87	473.77	102.15
Health and sanitation	1,456.41	2,387.08	385.00	645.00
Highways	1,848.00	1,959.43	76.00	—
Charities	42,214.80	45,002.50	33,862.22	54,020.32
Soldiers' benefits	125.50	409.99	1,644.46	947.58
Schools	4,664.80	1,990.13	7,375.16	1,953.97
Libraries	158.65	—	225.06	340.00
Recreation	—	—	—	—
Unclassified	—	1,666.50	20.43	62.79
<i>Public service enterprises</i>	<i>31,100.27</i>	—	<i>11,046.26</i>	<i>29,873.93</i>
Electric light	—	—	—	—
Water	31,100.27	—	—	29,873.93
All other	—	—	11,046.26	—
<i>Cemeteries</i>	—	<i>1,579.80</i>	—	—
<i>Interest</i>	<i>5,746.30</i>	<i>8,149.78</i>	<i>1,717.49</i>	<i>7,039.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	980.88	588.41	318.64	98.66
All other	4,765.42	7,561.37	1,398.85	6,940.36
NON-REVENUE.	\$334,173.10	\$379,626.49	\$318,840.99	\$451,082.08
Offsets to outlays	4,577.04	16,380.03	1,502.00	12,879.29
<i>Departmental</i>	<i>4,577.04</i>	<i>16,380.03</i>	<i>1,502.00</i>	<i>12,879.29</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	290,237.60	218,500.00	261,662.50	394,682.44
<i>Loans, general purposes</i>	—	<i>18,500.00</i>	<i>32,500.00</i>	<i>69,300.00</i>
<i>Loans, public service enterprises</i>	<i>40,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>	<i>229,000.00</i>	<i>325,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>237.60</i>	—	<i>162.50</i>	<i>382.44</i>
Transfers	924.72	315.99	1,663.17	—
<i>From sinking funds</i>	—	—	—	—
All other	924.72	315.99	1,663.17	—
Refunds	1,243.79	1,696.59	265.43	1,119.74
Agency, trust, and investment	37,189.95	142,733.88	53,747.89	42,400.61
<i>Taxes and licenses for State</i>	<i>25,003.24</i>	<i>61,200.00</i>	<i>28,050.00</i>	<i>23,290.00</i>
<i>Taxes for county</i>	<i>8,981.83</i>	<i>74,696.66</i>	<i>24,059.16</i>	<i>15,929.96</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,473.08</i>	<i>3,709.61</i>	<i>580.73</i>	<i>1,499.66</i>
All other	1,731.80	3,127.61	1,053.00	1,680.99
RECAPITULATION.				
Revenue and offsets to outlays	\$452,390.60	\$759,239.67	\$439,890.43	\$490,787.36
Premiums	237.60	—	162.50	382.44
Municipal indebtedness	290,000.00	218,500.00	261,500.00	394,300.00
Transfers and refunds	2,168.51	2,012.58	1,928.60	1,119.74
Agency, trust, and investment	37,189.95	142,733.88	53,747.89	42,400.61
Total receipts	\$781,986.66	\$1,122,486.13	\$757,229.42	\$928,990.15
Balance on hand, including funds	92,244.25	10,243.41	81,339.63	58,023.38
GRAND TOTAL	\$874,230.91	\$1,132,729.54	\$838,569.05	\$987,013.53

Graded According to Population of 1935 — Continued.

PAYMENTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
Maintenance	\$380,641.74	\$637,389.16	\$447,211.33	\$431,666.22
<i>Departmental</i>	<i>364,752.89</i>	<i>633,249.64</i>	<i>437,344.71</i>	<i>404,224.50</i>
General government	23,202.01	47,445.61	17,987.26	19,928.27
Protection of persons and property	34,529.54	58,083.32	16,166.84	22,668.31
Health and sanitation	20,025.68	31,323.75	12,560.85	15,803.89
Highways	41,579.78	77,041.70	41,706.27	40,131.18
Charities	120,768.35	189,091.97	147,865.01	174,346.71
Soldiers' benefits	6,702.29	7,396.23	20,294.90	10,870.99
Schools	105,931.25	197,951.33	163,179.01	104,038.32
Libraries	5,599.84	1,496.87	7,429.09	4,797.10
Recreation	564.69	5,349.59	4,082.78	3,272.17
Pensions	—	—	—	—
Unclassified	5,849.46	18,067.27	6,072.70	8,367.56
<i>Public service enterprises</i>	<i>15,888.85</i>	<i>—</i>	<i>9,866.62</i>	<i>27,441.72</i>
Electric light	—	—	—	—
Water	15,888.85	—	—	27,441.72
All other	—	—	9,866.62	—
<i>Cemeteries</i>	<i>—</i>	<i>4,139.52</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,093.36	4,262.22	6,176.08	6,783.37
<i>Loans, general purposes</i>	<i>9,694.33</i>	<i>4,262.22</i>	<i>6,176.08</i>	<i>6,023.37</i>
<i>Loans, public service enterprises</i>	<i>399.03</i>	<i>—</i>	<i>—</i>	<i>760.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	45,932.69	104,851.03	24,914.74	51,053.39
<i>Departmental</i>	<i>23,936.35</i>	<i>104,851.03</i>	<i>24,914.74</i>	<i>43,496.06</i>
General government	492.40	—	—	111.24
Protection of persons and property	213.03	24,754.45	—	2,643.11
Health and sanitation	6,871.67	2,115.98	800.00	982.60
Highways	16,058.57	68,058.16	20,023.30	33,883.25
Charities	—	—	—	—
Schools	—	8,657.69	2,105.70	3,807.54
Libraries	—	—	—	—
Recreation	300.68	1,264.75	—	1,978.87
Unclassified	—	—	1,985.74	89.45
<i>Public service enterprises</i>	<i>21,996.34</i>	<i>—</i>	<i>—</i>	<i>7,557.33</i>
Electric light	—	—	—	—
Water	21,996.34	—	—	7,557.33
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	293,632.09	226,000.00	199,000.00	323,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>43,632.09</i>	<i>26,000.00</i>	<i>20,000.00</i>	<i>123,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>	<i>179,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	924.72	315.99	1,663.17	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>924.72</i>	<i>315.99</i>	<i>1,663.17</i>	<i>—</i>
Refunds	1,243.79	1,696.59	265.43	1,119.74
Agency, trust, and investment	37,246.11	142,784.80	55,199.54	42,641.18
<i>Taxes and licenses for State</i>	<i>25,003.24</i>	<i>61,200.00</i>	<i>28,050.00</i>	<i>23,290.00</i>
<i>Taxes for county</i>	<i>8,981.83</i>	<i>74,696.66</i>	<i>24,059.16</i>	<i>15,929.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,529.24</i>	<i>3,760.53</i>	<i>2,028.78</i>	<i>1,740.23</i>
<i>All other</i>	<i>1,731.80</i>	<i>3,127.61</i>	<i>1,061.60</i>	<i>1,680.99</i>
RECAPITULATION.				
Maintenance and interest	\$390,735.10	\$641,651.38	\$453,387.41	\$433,449.59
Permanent debt (except from sinking funds)	43,632.09	26,000.00	20,000.00	123,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,932.69	104,851.03	24,914.74	51,053.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	200,000.00	179,000.00	300,000.00
Transfers (except to sinking funds) and refunds	2,168.51	2,012.58	1,928.60	1,119.74
Agency, trust, and investment	37,246.11	142,784.80	55,199.54	42,641.18
Total payments	\$769,714.50	\$1,117,299.79	\$734,430.29	\$856,263.90
<i>Balance on hand, including funds</i>	<i>104,516.41</i>	<i>15,429.75</i>	<i>104,138.76</i>	<i>130,749.63</i>
GRAND TOTAL	\$874,230.91	\$1,132,729.54	\$838,569.05	\$987,013.53

¹ Includes \$2,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
REVENUE.	\$338,044.17	\$684,833.06	\$335,298.82	\$335,306.31
General	268,566.97	379,131.54	271,795.89	264,945.13
<i>Taxes</i>	<i>233,887.14</i>	<i>355,512.26</i>	<i>221,937.57</i>	<i>227,207.86</i>
Property, poll, and income	200,677.05	350,751.56	198,820.31	207,961.78
Corporation, bank, etc.	33,210.09	4,760.70	23,117.26	19,336.08
<i>Licenses and permits</i>	<i>5,254.75</i>	<i>3,290.00</i>	<i>4,438.50</i>	<i>1,434.00</i>
<i>Fines and forfeits</i>	<i>511.75</i>	<i>552.60</i>	<i>30.00</i>	<i>116.15</i>
<i>Grants and gifts</i>	<i>28,913.33</i>	<i>19,826.78</i>	<i>45,389.82</i>	<i>36,097.12</i>
For expenses	28,913.33	19,826.78	45,389.82	36,097.12
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	69,477.20	305,701.52	63,502.93	70,361.18
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>11,452.45</i>	<i>18,432.74</i>	<i>12,627.24</i>	<i>15,235.44</i>
<i>Departmental</i>	<i>23,971.20</i>	<i>49,837.71</i>	<i>43,036.21</i>	<i>49,463.04</i>
General government	1,526.28	3,552.44	1,157.06	421.31
Protection of persons and property	133.37	425.51	123.90	481.16
Health and sanitation	768.57	7,147.99	1,686.74	654.28
Highways	—	4,887.80	3,837.22	7,453.19
Charities	17,153.85	19,227.80	34,232.57	36,983.10
Soldiers' benefits	294.50	100.00	100.00	46.00
Schools	3,649.52	14,334.22	1,577.05	3,337.92
Libraries	—	—	178.11	73.20
Recreation	—	—	—	—
Unclassified	445.11	161.95	143.56	12.88
<i>Public service enterprises</i>	<i>27,680.05</i>	<i>222,994.01</i>	—	—
Electric light	—	158,940.41	—	—
Water	27,680.05	64,053.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,777.13</i>	<i>3,427.48</i>	<i>1,599.59</i>	<i>1,129.33</i>
<i>Interest</i>	<i>3,596.37</i>	<i>11,009.58</i>	<i>6,239.89</i>	<i>4,533.37</i>
On sinking funds	—	879.29	—	—
On trust and investment funds	864.46	7,481.86	3,706.06	991.58
All other	2,731.91	2,648.43	2,533.83	3,541.79
NON-REVENUE.	\$232,915.76	\$379,681.89	\$299,512.96	\$235,285.73
Offsets to outlays	7,500.00	12,735.82	3,732.65	7,141.09
<i>Departmental</i>	<i>7,500.00</i>	<i>10,950.63</i>	<i>3,732.65</i>	<i>7,141.09</i>
<i>Public service enterprises</i>	—	1,785.19	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	185,623.72	228,161.50	217,931.00	186,000.00
<i>Loans, general purposes</i>	<i>22,100.00</i>	<i>28,000.00</i>	<i>22,398.00</i>	<i>8,000.00</i>
<i>Loans, public service enterprises</i>	<i>13,500.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>195,500.00</i>	<i>178,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>23.72</i>	<i>161.50</i>	<i>33.00</i>	—
Transfers	871.72	55,106.38	21,533.02	1,038.06
<i>From sinking funds</i>	—	6,000.00	—	—
<i>All other</i>	871.72	49,106.38	21,533.02	1,038.06
Refunds	1,222.64	4,252.52	955.87	1,232.89
Agency, trust, and investment	37,697.68	79,425.67	55,360.42	39,873.69
<i>Taxes and licenses for State</i>	<i>16,840.00</i>	<i>26,876.21</i>	<i>13,090.00</i>	<i>19,740.00</i>
<i>Taxes for county</i>	<i>17,934.76</i>	<i>16,015.63</i>	<i>8,575.97</i>	<i>11,758.31</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,167.52</i>	<i>34,871.82</i>	<i>32,541.65</i>	<i>2,524.02</i>
<i>All other</i>	<i>755.40</i>	<i>1,662.01</i>	<i>1,152.80</i>	<i>5,851.36</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$345,544.17	\$697,568.88	\$339,031.47	\$342,447.40
Premiums	23.72	161.50	33.00	—
Municipal indebtedness	185,600.00	228,000.00	217,898.00	186,000.00
Transfers and refunds	2,094.36	59,358.90	22,488.89	2,270.95
Agency, trust, and investment	37,697.68	79,425.67	55,360.42	39,873.69
Total receipts	\$570,959.93	\$1,064,514.95	\$634,811.78	\$570,592.04
Balance on hand, including funds	78,523.41	74,971.42	34,406.99	454.35
GRAND TOTAL	\$649,483.34	\$1,139,486.37	\$669,218.77	\$571,046.39

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
Maintenance	\$372,074.43	\$622,434.99	\$315,596.61	\$338,344.81
<i>Departmental</i>	<i>333,108.03</i>	<i>447,701.77</i>	<i>312,672.59</i>	<i>334,979.37</i>
General government	19,144.62	25,998.48	16,097.63	17,553.39
Protection of persons and property	18,338.72	69,075.79	14,078.25	24,844.28
Health and sanitation	10,829.05	27,867.14	7,856.32	12,928.95
Highways	67,484.09	73,162.83	59,331.94	56,212.44
Charities	109,860.66	64,628.99	94,441.28	103,870.02
Soldiers' benefits	8,467.39	1,901.90	8,615.43	3,514.58
Schools	88,775.27	161,223.83	100,123.31	103,999.41
Libraries	2,414.00	13,406.13	7,822.50	4,102.19
Recreation	2,906.65	5,917.20	720.31	1,679.86
Pensions	800.00	—	—	—
Unclassified	10,087.58	4,519.48	3,585.62	6,274.25
<i>Public service enterprises</i>	<i>26,965.29</i>	<i>162,814.04</i>	—	—
Electric light	—	145,639.30	—	—
Water	26,480.49	17,174.74	—	—
All other	484.80	—	—	—
<i>Cemeteries</i>	<i>6,001.11</i>	<i>9,926.68</i>	<i>2,897.02</i>	<i>3,359.94</i>
<i>Administration of trust funds</i>	—	<i>1,992.50</i>	<i>27.00</i>	<i>5.50</i>
Interest	2,941.43	19,614.36	1,966.53	1,688.53
<i>Loans, general purposes</i>	<i>2,855.72</i>	<i>11,951.86</i>	<i>1,966.53</i>	<i>1,688.53</i>
<i>Loans, public service enterprises</i>	<i>85.71</i>	<i>7,662.50</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	17,303.45	44,890.88	45,959.03	44,725.40
<i>Departmental</i>	<i>10,370.85</i>	<i>29,650.61</i>	<i>45,469.07</i>	<i>44,572.45</i>
General government	220.75	—	291.11	10,227.79
Protection of persons and property	—	328.24	—	111.50
Health and sanitation	—	3,883.97	272.33	2,855.11
Highways	10,150.10	18,341.80	27,063.93	29,236.88
Charities	—	—	—	—
Schools	—	4,236.41	505.43	232.00
Libraries	—	—	17,045.46	—
Recreation	—	2,800.19	90.81	1,909.17
Unclassified	—	—	190.00	—
<i>Public service enterprises</i>	<i>6,932.60</i>	<i>15,300.27</i>	—	—
Electric light	—	11,887.13	—	—
Water	6,932.60	3,413.14	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	499.96	152.95
Municipal indebtedness	161,000.00	161,500.00	157,500.00	125,424.15
<i>From sinking funds</i>	—	6,000.00	—	—
<i>From revenue and other sources</i>	11,000.00	55,500.00	7,500.00	12,424.15
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	150,000.00	100,000.00	150,000.00	113,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	871.72	55,106.38	21,533.02	1,038.06
<i>To sinking funds from revenue</i>	—	1.00	—	—
<i>All other</i>	871.72	55,105.38	21,533.02	1,038.06
Refunds	1,222.64	4,252.52	955.87	1,232.89
Agency, trust, and investment	37,860.42	75,335.68	38,674.28	40,818.34
<i>Taxes and licenses for State</i>	16,840.00	26,876.21	13,090.00	19,740.00
<i>Taxes for county</i>	17,934.76	16,015.63	8,575.97	11,758.31
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,330.26	30,779.28	15,914.31	2,912.14
<i>All other</i>	755.40	1,664.56	1,094.00	6,407.89
RECAPITULATION.				
Maintenance and interest	\$375,015.86	\$642,049.35	\$317,563.14	\$340,033.34
Permanent debt (except from sinking funds)	11,000.00	55,500.00	7,500.00	12,424.15
Sinking fund requirements from revenue	—	1.00	—	—
Outlays	17,303.45	44,890.88	45,959.03	44,725.40
Permanent debt from sinking funds	—	6,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	100,000.00	150,000.00	113,000.00
Transfers (except to sinking funds) and refunds	2,094.36	59,357.90	22,488.89	2,270.95
Agency, trust, and investment	37,860.42	75,335.68	38,674.28	40,818.34
Total payments	\$593,274.09	\$983,134.81	\$582,185.34	\$553,272.18
<i>Balance on hand, including funds</i>	<i>56,909.25</i>	<i>156,351.56</i>	<i>87,033.43</i>	<i>17,774.21</i>
GRAND TOTAL	\$649,483.34	\$1,139,486.37	\$669,218.77	\$571,046.39

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
REVENUE.	\$466,527.15	\$396,779.51	\$412,890.23	\$645,407.37
General	350,034.01	295,902.89	317,577.10	520,927.90
<i>Taxes</i>	298,558.39	248,705.77	277,536.41	470,996.18
Property, poll, and income	281,125.68	243,989.42	244,381.09	343,966.38
Corporation, bank, etc.	17,432.71	4,716.35	33,155.32	127,028.80
<i>Licenses and permits</i>	5,161.83	5,725.00	8,125.15	6,835.00
<i>Fines and forfeits</i>	109.00	283.18	549.70	299.53
<i>Grants and gifts</i>	46,204.79	43,188.94	31,365.84	42,798.39
For expenses	46,204.79	43,188.94	29,338.45	24,493.39
For outlays	—	—	2,027.39	18,305.00
<i>All other</i>	—	—	—	—
Commercial	116,493.14	100,876.62	95,313.13	124,479.47
<i>Special assessments</i>	—	—	—	9,506.62
To meet expenses	—	—	—	3,616.54
To meet outlays	—	—	—	5,890.08
<i>Privileges</i>	14,812.04	13,740.97	13,153.57	18,366.26
<i>Departmental</i>	70,091.64	55,878.31	43,047.42	46,166.15
General government	4,595.09	524.35	77.99	3,599.46
Protection of persons and property	147.78	106.43	168.59	381.96
Health and sanitation	2,434.19	1,261.27	285.71	4,120.47
Highways	1.00	2,355.00	4,851.20	3,924.43
Charities	46,169.62	45,005.11	25,573.39	16,873.04
Soldiers' benefits	624.00	764.66	1,092.75	702.44
Schools	15,834.25	5,711.69	10,991.04	16,196.28
Libraries	270.61	—	—	346.57
Recreation	—	—	—	20.00
Unclassified	15.00	149.80	6.75	1.50
<i>Public service enterprises</i>	26,957.65	24,249.94	34,637.71	41,490.11
Electric light	—	—	—	—
Water	26,957.65	24,249.94	34,637.71	41,490.11
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	4,631.91	7,007.40	4,474.43	8,951.83
On sinking funds	—	—	—	—
On trust and investment funds	379.28	436.77	25.15	4,112.40
All other	4,252.63	6,570.63	4,449.28	4,838.93
NON-REVENUE.	\$180,894.29	\$362,124.99	\$222,936.68	\$394,027.51
Offsets to outlays	14,216.92	176.00	2,622.54	13,670.63
<i>Departmental</i>	14,216.92	176.00	2,622.54	13,670.63
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,000.00	332,000.00	184,450.00	303,921.71
<i>Loans, general purposes</i>	—	55,000.00	34,450.00	53,765.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	125,000.00	277,000.00	150,000.00	250,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	156.71
Transfers	189.70	460.94	25.15	4,387.97
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	189.70	460.94	25.15	4,387.97
Refunds	1,240.77	2,087.62	1,107.63	4,468.37
Agency, trust, and investment	40,246.90	27,400.43	34,731.36	67,578.83
<i>Taxes and licenses for State</i>	22,950.00	19,210.00	24,493.36	37,963.83
<i>Taxes for county</i>	15,697.41	6,904.40	8,798.53	13,625.50
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	252.29	89.23	101.67	14,493.90
<i>All other</i>	1,347.20	1,196.80	1,337.80	1,495.60
RECAPITULATION.				
Revenue and offsets to outlays	\$480,744.07	\$396,955.51	\$415,512.77	\$659,078.00
Premiums	—	—	—	156.71
Municipal indebtedness	125,000.00	332,000.00	184,450.00	303,765.00
Transfers and refunds	1,430.47	2,548.56	1,132.78	8,856.34
Agency, trust, and investment	40,246.90	27,400.43	34,731.36	67,578.83
Total receipts	\$647,421.44	\$758,904.50	\$635,826.91	\$1,039,434.88
Balance on hand, including funds	20,384.20	82,263.00	85,680.45	106,053.43
GRAND TOTAL	\$676,805.64	\$841,167.50	\$721,507.36	\$1,145,488.31

Graded According to Population of 1935 — Continued.

PAYMENTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
Maintenance	\$399,226.49	\$393,288.58	\$364,837.58	\$481,609.14
<i>Departmental</i>	<i>374,827.80</i>	<i>379,940.51</i>	<i>337,719.53</i>	<i>459,631.07</i>
General government	21,319.35	21,210.22	15,795.67	32,166.66
Protection of persons and property	21,830.34	26,279.61	26,843.42	46,083.22
Health and sanitation	20,112.49	11,551.58	16,797.33	26,841.77
Highways	42,779.76	43,495.46	41,522.70	78,802.42
Charities	138,825.59	129,887.71	102,416.12	58,567.45
Soldiers' benefits	4,708.83	6,988.57	10,000.00	3,237.73
Schools	113,895.71	117,915.43	115,735.51	177,624.14
Libraries	3,530.00	288.56	2,190.24	11,101.42
Recreation	2,815.26	263.09	1,259.57	9,787.98
Pensions	—	—	—	—
Unclassified	5,010.47	22,060.28	5,158.97	15,418.28
<i>Public service enterprises</i>	<i>24,398.69</i>	<i>13,324.77</i>	<i>26,743.55</i>	<i>21,824.27</i>
Electric light	—	—	—	—
Water	24,398.69	13,324.77	26,743.55	21,824.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>374.50</i>	<i>135.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>23.30</i>	<i>—</i>	<i>18.80</i>
Interest	4,778.20	6,191.93	6,810.93	15,427.21
<i>Loans, general purposes</i>	<i>4,646.95</i>	<i>5,680.68</i>	<i>6,069.17</i>	<i>12,784.71</i>
<i>Loans, public service enterprises</i>	<i>131.25</i>	<i>511.25</i>	<i>741.76</i>	<i>2,642.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	53,520.14	58,051.14	32,825.85	105,708.41
<i>Departmental</i>	<i>62,478.75</i>	<i>49,255.86</i>	<i>32,825.85</i>	<i>100,190.69</i>
General government	264.35	3,100.00	—	249.00
Protection of persons and property	615.00	917.63	1,175.58	137.75
Health and sanitation	8,132.84	2,474.45	1,717.79	20,464.00
Highways	36,535.80	27,305.12	26,393.04	77,874.94
Charities	—	614.59	—	—
Schools	6,780.76	14,694.17	—	—
Libraries	—	150.00	—	—
Recreation	150.00	—	3,539.44	1,465.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,041.39</i>	<i>8,795.28</i>	<i>—</i>	<i>5,517.72</i>
Electric light	—	—	—	—
Water	1,041.39	8,795.28	—	5,517.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	144,000.00	278,486.18	215,500.00	290,289.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>28,486.18</i>	<i>140,500.00</i>	<i>65,289.93</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>250,000.00</i>	<i>175,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	189.70	460.94	25.15	4,387.97
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>189.70</i>	<i>460.94</i>	<i>25.15</i>	<i>4,387.97</i>
Refunds	1,240.77	2,087.62	1,107.63	4,468.37
Agency, trust, and investment	40,436.48	27,339.33	34,729.69	67,073.78
<i>Taxes and licenses for State</i>	<i>22,950.00</i>	<i>19,210.00</i>	<i>24,493.36</i>	<i>37,963.83</i>
<i>Taxes for county</i>	<i>15,697.41</i>	<i>6,904.40</i>	<i>8,798.53</i>	<i>13,625.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>441.87</i>	<i>39.53</i>	<i>100.00</i>	<i>13,988.85</i>
<i>All other</i>	<i>1,347.20</i>	<i>1,185.40</i>	<i>1,337.80</i>	<i>1,495.60</i>
RECAPITULATION.				
Maintenance and interest	\$404,004.69	\$399,480.51	\$371,648.51	\$497,036.35
Permanent debt (except from sinking funds)	19,000.00	28,486.18	140,500.00	65,289.93
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,520.14	58,051.14	32,825.85	105,708.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	250,000.00	175,000.00	225,000.00
Transfers (except to sinking funds) and refunds	1,430.47	2,548.56	1,132.78	8,856.34
Agency, trust, and investment	40,436.48	27,339.33	34,729.69	67,073.78
Total payments	\$643,391.78	\$765,905.72	\$655,836.83	\$968,964.81
Balance on hand, including funds	33,413.86	75,261.78	65,670.53	176,523.50
GRAND TOTAL	\$676,805.64	\$841,167.50	\$721,507.36	\$1,145,488.31

¹ Includes \$1,132.26 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
REVENUE.	\$621,705.66	\$460,862.86	\$417,765.03	\$514,784.71
General	405,860.69	379,482.76	341,517.14	318,833.05
<i>Taxes</i>	<i>367,907.26</i>	<i>337,092.05</i>	<i>299,627.17</i>	<i>280,743.52</i>
Property, poll, and income	363,979.00	330,172.31	266,310.49	277,318.93
Corporation, bank, etc.	3,928.26	6,919.74	33,316.68	3,424.59
<i>Licenses and permits</i>	<i>4,758.00</i>	<i>8,068.00</i>	<i>3,852.00</i>	<i>15,227.75</i>
<i>Fines and forfeits</i>	<i>310.45</i>	<i>1,784.50</i>	<i>87.00</i>	<i>150.00</i>
<i>Grants and gifts</i>	<i>32,884.98</i>	<i>32,538.21</i>	<i>37,950.97</i>	<i>22,711.78</i>
For expenses	32,884.98	29,270.06	37,950.97	22,711.78
For outlays	—	3,268.15	—	—
All other	—	—	—	—
Commercial	215,844.97	81,380.10	76,247.89	195,951.66
<i>Special assessments</i>	<i>1,557.05</i>	<i>1,827.00</i>	<i>740.00</i>	<i>—</i>
To meet expenses	1,557.05	—	122.90	—
To meet outlays	—	1,827.00	617.19	—
<i>Privileges</i>	<i>20,453.49</i>	<i>15,103.89</i>	<i>16,439.16</i>	<i>17,847.48</i>
<i>Departmental</i>	<i>61,784.84</i>	<i>31,859.54</i>	<i>32,031.80</i>	<i>24,503.18</i>
General government	1,895.78	383.65	267.50	1,404.73
Protection of persons and property	1,346.89	23.18	186.70	157.67
Health and sanitation	214.69	304.28	1,319.79	660.71
Highways	70.05	4,127.98	16.50	4,699.73
Charities	23,671.06	21,283.94	28,026.07	14,431.71
Soldiers' benefits	443.00	234.25	20.00	792.00
Schools	33,951.31	4,614.99	1,902.62	2,045.18
Libraries	—	60.75	292.61	263.45
Recreation	—	—	—	—
Unclassified	192.06	826.52	.01	48.00
<i>Public service enterprises</i>	<i>125,175.10</i>	<i>26,170.97</i>	<i>24,162.46</i>	<i>142,443.41</i>
Electric light	125,175.10	—	—	112,466.65
Water	—	26,170.97	24,162.46	29,976.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,489.32</i>
<i>Interest</i>	<i>6,844.49</i>	<i>6,418.70</i>	<i>2,874.38</i>	<i>6,668.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	884.04	1,017.07	446.42	2,491.65
All other	5,960.45	5,401.63	2,427.96	4,176.62
NON-REVENUE.	\$78,854.11	\$376,611.95	\$410,927.02	\$299,650.47
Offsets to outlays	35.00	3,035.09	12,513.92	1,896.00
<i>Departmental</i>	<i>35.00</i>	<i>3,035.09</i>	<i>8,544.20</i>	<i>1,896.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,969.72</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	333,098.64	360,817.70	245,422.55
<i>Loans, general purposes</i>	<i>—</i>	<i>133,000.00</i>	<i>20,317.70</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>200,000.00</i>	<i>340,500.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>98.64</i>	<i>—</i>	<i>422.55</i>
Transfers	2,967.96	518.82	288.62	2,073.36
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,967.96	518.82	288.62	2,073.36
Refunds	1,987.21	369.07	1,408.45	700.38
Agency, trust, and investment	73,863.94	39,590.33	35,898.33	49,558.18
<i>Taxes and licenses for State</i>	<i>39,319.32</i>	<i>23,970.00</i>	<i>22,100.00</i>	<i>24,650.00</i>
<i>Taxes for county</i>	<i>26,860.02</i>	<i>13,606.38</i>	<i>12,892.58</i>	<i>16,149.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,861.85</i>	<i>52.95</i>	<i>13.75</i>	<i>7,282.23</i>
All other	2,822.75	1,961.00	892.00	1,476.40
RECAPITULATION.				
Revenue and offsets to outlays	\$621,740.66	\$463,897.95	\$430,278.95	\$516,680.71
Premiums	—	98.64	—	422.55
Municipal indebtedness	—	333,000.00	360,817.70	245,000.00
Transfers and refunds	4,955.17	887.89	1,697.07	2,773.74
Agency, trust, and investment	73,863.94	39,590.33	35,898.33	49,558.18
Total receipts	\$700,559.77	\$837,474.81	\$828,692.05	\$814,435.18
Balance on hand, including funds	238,400.49	25,553.27	46,607.54	251,729.66
GRAND TOTAL	\$938,960.26	\$863,028.08	\$874,299.59	\$1,066,164.84

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
Maintenance	\$571,715.70	\$337,894.89	\$412,901.42	\$436,091.42
<i>Departmental</i>	<i>470,350.95</i>	<i>319,817.34</i>	<i>388,909.17</i>	<i>306,666.63</i>
General government	33,196.53	15,989.18	19,560.13	21,008.63
Protection of persons and property	80,819.91	16,017.25	38,868.12	24,383.26
Health and sanitation	28,768.36	13,696.91	18,145.58	8,861.16
Highways	56,406.50	29,138.62	70,257.58	36,388.74
Charities	77,316.29	79,612.64	105,468.18	63,999.12
Soldiers' benefits	7,063.07	10,234.80	6,649.38	3,167.23
Schools	165,508.87	144,473.02	111,996.06	131,796.98
Libraries	2,802.86	2,751.80	6,377.07	7,469.85
Recreation	11,764.69	550.15	4,179.76	2,840.78
Pensions	—	700.00	—	—
Unclassified	6,703.87	6,652.97	7,407.31	6,050.88
<i>Public service enterprises</i>	<i>99,939.75</i>	<i>18,074.55</i>	<i>23,992.25</i>	<i>123,350.85</i>
Electric light	99,939.75	—	—	101,775.94
Water	—	18,074.55	23,992.25	21,574.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,173.94</i>
<i>Administration of trust funds</i>	<i>1,425.00</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
Interest	3,570.81	7,327.77	3,020.14	7,700.85
<i>Loans, general purposes</i>	<i>3,570.81</i>	<i>6,224.02</i>	<i>2,757.64</i>	<i>4,560.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,103.75</i>	<i>262.50</i>	<i>3,140.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	58,019.69	131,556.56	44,827.98	66,114.25
<i>Departmental</i>	<i>36,021.70</i>	<i>123,183.62</i>	<i>40,972.60</i>	<i>14,447.65</i>
General government	13,541.48	1,542.40	—	—
Protection of persons and property	3,829.00	300.00	380.31	3,793.00
Health and sanitation	1,631.36	15,380.82	8,453.80	—
Highways	10,453.64	29,999.74	31,091.41	10,654.55
Charities	807.17	—	—	—
Schools	5,376.40	75,960.66	1,047.08	—
Libraries	—	—	—	—
Recreation	382.65	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,997.99</i>	<i>8,372.94</i>	<i>3,855.38</i>	<i>51,666.70</i>
Electric light	21,997.99	—	—	13,645.46
Water	—	8,372.94	3,855.38	38,021.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,569.01	264,500.00	317,500.00	237,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,569.01</i>	<i>64,500.00</i>	<i>7,000.00</i>	<i>37,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>200,000.00</i>	<i>310,500.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,967.96	518.82	288.62	2,073.36
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,967.96</i>	<i>518.82</i>	<i>288.62</i>	<i>2,073.36</i>
Refunds	1,987.21	369.07	1,408.45	700.38
Agency, trust, and investment	73,196.92	43,665.49	36,134.25	49,382.47
<i>Taxes and licenses for State</i>	<i>39,319.32</i>	<i>23,979.00</i>	<i>22,100.00</i>	<i>24,650.00</i>
<i>Taxes for county</i>	<i>26,860.02</i>	<i>13,606.38</i>	<i>12,892.68</i>	<i>16,149.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,249.83</i>	<i>4,128.11</i>	<i>246.07</i>	<i>7,106.52</i>
<i>All other</i>	<i>2,767.75</i>	<i>1,961.00</i>	<i>895.60</i>	<i>1,476.40</i>
RECAPITULATION.				
Maintenance and interest	\$575,286.51	\$345,222.66	\$415,921.56	\$443,792.27
Permanent debt (except from sinking funds)	17,569.01	64,500.00	7,000.00	37,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	58,019.69	131,556.56	44,827.98	66,114.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	200,000.00	310,500.00	200,000.00
Transfers (except to sinking funds) and refunds	4,955.17	887.89	1,697.07	2,773.74
Agency, trust, and investment	73,196.92	43,665.49	36,134.25	49,382.47
Total payments	\$729,027.30	\$785,832.60	\$816,080.86	\$799,662.73
Balance on hand, including funds	209,932.96	77,195.48	58,218.73	266,502.11
GRAND TOTAL	\$938,960.26	\$863,028.08	\$874,299.59	\$1,066,164.84

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
REVENUE.	\$342,104.22	\$332,340.20	\$412,042.17	\$402,652.51
General	268,093.53	284,996.69	275,264.58	306,842.51
<i>Taxes</i>	<i>237,727.46</i>	<i>251,867.13</i>	<i>238,754.40</i>	<i>261,598.60</i>
Property, poll, and income	183,666.39	212,009.92	219,175.27	246,880.31
Corporation, bank, etc.	54,061.07	39,857.21	19,579.13	14,718.29
<i>Licenses and permits</i>	<i>7,490.00</i>	<i>3,408.40</i>	<i>4,712.50</i>	<i>5,759.50</i>
<i>Fines and forfeits</i>	<i>347.20</i>	<i>41.80</i>	<i>239.80</i>	<i>155.95</i>
<i>Grants and gifts</i>	<i>22,528.87</i>	<i>29,679.56</i>	<i>31,557.88</i>	<i>39,328.46</i>
For expenses	22,528.87	29,679.36	23,634.35	39,328.46
For outlays	—	—	7,923.53	—
<i>All other</i>	—	—	—	—
Commercial	74,010.69	47,343.51	136,777.59	95,810.00
<i>Special assessments</i>	<i>6,852.70</i>	—	<i>196.00</i>	—
To meet expenses	6,206.06	—	—	—
To meet outlays	646.64	—	196.00	—
<i>Privileges</i>	<i>10,833.15</i>	<i>12,976.82</i>	<i>13,316.01</i>	<i>15,048.94</i>
<i>Departmental</i>	<i>23,599.79</i>	<i>30,454.34</i>	<i>21,574.10</i>	<i>51,447.42</i>
General government	190.93	983.75	420.45	220.00
Protection of persons and property	869.05	155.61	76.56	273.15
Health and sanitation	2,268.19	377.87	993.50	794.28
Highways	4,778.00	1,227.02	2,022.00	4,166.66
Charities	19,527.61	25,300.06	12,876.76	38,242.19
Soldiers' benefits	172.50	240.00	220.00	440.00
Schools	307.23	1,774.22	4,860.35	7,311.14
Libraries	52.28	16.16	38.53	—
Recreation	—	—	—	—
Unclassified	434.00	379.65	65.95	—
<i>Public service enterprises</i>	<i>20,345.16</i>	—	<i>96,896.72</i>	<i>21,382.24</i>
Electric light	—	—	96,896.72	—
Water	20,345.16	—	—	21,382.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,967.70</i>	<i>2,043.32</i>	—	<i>2,125.50</i>
<i>Interest</i>	<i>4,362.19</i>	<i>1,869.03</i>	<i>4,794.76</i>	<i>5,805.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	113.58	359.40	944.99
All other	4,356.19	1,755.45	4,435.36	4,860.91
NON-REVENUE.	\$121,646.13	\$279,088.26	\$154,423.15	\$304,254.51
Offsets to outlays	16,339.65	5,674.46	3,997.46	6,957.68
<i>Departmental</i>	<i>16,339.65</i>	<i>5,674.46</i>	<i>3,797.45</i>	<i>6,957.68</i>
<i>Public service enterprises</i>	—	—	200.01	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,000.00	241,500.00	95,000.00	252,000.00
<i>Loans, general purposes</i>	—	<i>41,500.00</i>	<i>15,000.00</i>	<i>4,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>200,000.00</i>	<i>80,000.00</i>	<i>247,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	42.00	146.50	2,473.65	1,144.19
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	42.00	146.50	2,473.65	1,144.19
Refunds	523.88	407.54	724.56	1,128.52
Agency, trust, and investment	34,740.60	31,359.76	52,227.48	43,024.12
<i>Taxes and licenses for State</i>	<i>19,239.92</i>	<i>17,170.00</i>	<i>24,480.00</i>	<i>23,640.00</i>
<i>Taxes for county</i>	<i>11,454.21</i>	<i>11,248.99</i>	<i>26,086.92</i>	<i>14,089.70</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,233.67</i>	<i>1,648.17</i>	<i>170.06</i>	<i>4,189.82</i>
<i>All other</i>	<i>812.80</i>	<i>1,292.60</i>	<i>1,490.50</i>	<i>1,104.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$358,443.87	\$338,014.66	\$416,039.63	\$409,610.19
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	241,500.00	95,000.00	252,000.00
Transfers and refunds	565.88	554.04	3,198.21	2,272.71
Agency, trust, and investment	34,740.60	31,359.76	52,227.48	43,024.12
Total receipts	\$463,750.35	\$611,428.46	\$566,465.32	\$706,907.02
Balance on hand, including funds	102,381.71	37,388.10	40,243.86	17,108.94
GRAND TOTAL	\$566,132.06	\$648,816.56	\$606,709.18	\$724,015.96

Graded According to Population of 1935 — Continued.

PAYMENTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
Maintenance	\$351,310.02	\$334,583.15	\$366,553.23	\$384,276.48
<i>Departmental</i>	<i>335,867.85</i>	<i>330,913.86</i>	<i>281,379.17</i>	<i>361,213.93</i>
General government	15,461.11	20,021.14	16,912.21	23,587.50
Protection of persons and property	24,383.45	20,974.41	12,767.33	34,212.67
Health and sanitation	17,092.93	9,009.98	10,755.22	9,250.82
Highways	50,527.15	56,056.73	33,862.77	45,715.54
Charities	102,326.25	103,312.12	74,974.38	116,739.27
Soldiers' benefits	15,298.65	11,202.93	8,385.13	6,743.76
Schools	98,534.59	97,546.88	113,836.54	119,040.05
Libraries	3,825.41	3,610.77	4,087.57	2,022.62
Recreation	1,127.19	1,394.57	1,068.71	942.78
Pensions	—	993.35	—	—
Unclassified	7,290.52	6,790.98	4,729.31	2,958.92
<i>Public service enterprises</i>	<i>9,984.81</i>	<i>—</i>	<i>85,174.06</i>	<i>19,110.90</i>
Electric light	—	—	85,174.06	—
Water	9,984.81	—	—	19,110.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,457.96</i>	<i>3,669.29</i>	<i>—</i>	<i>3,951.65</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,783.01	2,734.84	8,266.70	4,767.34
<i>Loans, general purposes</i>	<i>7,783.01</i>	<i>2,734.84</i>	<i>8,266.70</i>	<i>3,314.84</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,452.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	69,594.77	56,615.53	40,992.67	57,988.97
<i>Departmental</i>	<i>64,397.34</i>	<i>56,615.53</i>	<i>51,639.37</i>	<i>46,340.69</i>
General government	—	4,624.63	64.00	264.73
Protection of persons and property	3,585.76	225.00	104.03	325.00
Health and sanitation	6,876.89	—	7,174.23	3,678.20
Highways	50,396.75	49,252.90	19,681.42	37,217.77
Charities	—	—	—	—
Schools	762.69	1,800.00	3,209.45	5,354.99
Libraries	—	450.00	—	—
Recreation	2,775.25	263.00	1,406.24	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,037.43</i>	<i>—</i>	<i>9,353.30</i>	<i>7,242.83</i>
Electric light	—	—	9,353.30	—
Water	5,037.43	—	—	7,242.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>160.00</i>	<i>—</i>	<i>—</i>	<i>3,905.45</i>
Municipal indebtedness	84,000.00	186,876.49	76,243.55	198,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>11,876.49</i>	<i>36,243.55</i>	<i>23,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>175,000.00</i>	<i>40,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.00	146.50	2,473.65	1,144.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.00</i>	<i>146.50</i>	<i>2,473.65</i>	<i>1,144.19</i>
Refunds	523.88	407.54	724.56	1,128.52
Agency, trust, and investment	33,918.80	31,302.60	51,718.07	41,794.32
<i>Taxes and licenses for State</i>	<i>19,219.92</i>	<i>17,170.00</i>	<i>24,480.00</i>	<i>25,640.00</i>
<i>Taxes for county</i>	<i>11,464.21</i>	<i>11,243.99</i>	<i>26,086.92</i>	<i>14,039.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,433.67</i>	<i>1,604.81</i>	<i>155.00</i>	<i>2,990.62</i>
<i>All other</i>	<i>811.00</i>	<i>1,278.80</i>	<i>996.15</i>	<i>1,074.00</i>

RECAPITULATION.

Maintenance and interest	\$359,093.03	\$337,317.99	\$374,819.93	\$389,043.82
Permanent debt (except from sinking funds)	14,000.00	11,876.49	36,243.55	23,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	69,594.77	56,615.53	40,992.67	57,988.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	175,000.00	40,000.00	175,000.00
Transfers (except to sinking funds) and refunds	565.88	554.04	3,198.21	2,272.71
Agency, trust, and investment	33,918.80	31,302.60	51,718.07	41,794.32
Total payments	\$547,172.48	\$612,666.65	\$546,972.43	\$689,099.82
Balance on hand, including funds	18,959.58	36,149.91	59,736.75	34,916.14
GRAND TOTAL	\$566,132.06	\$648,816.56	\$606,709.18	\$724,015.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
REVENUE.	\$359,892.95	\$210,586.98	\$473,155.02	\$685,493.45
General	280,929.41	173,552.73	288,395.10	547,903.81
<i>Taxes</i>	<i>226,612.78</i>	<i>145,381.50</i>	<i>257,677.55</i>	<i>500,440.43</i>
Property, poll, and income	201,630.54	143,669.66	227,674.71	497,453.36
Corporation, bank, etc.	24,982.24	1,711.84	30,002.84	2,987.07
<i>Licenses and permits</i>	<i>5,349.75</i>	<i>2,072.18</i>	<i>4,470.50</i>	<i>9,602.50</i>
<i>Fines and forfeits</i>	<i>856.00</i>	<i>194.30</i>	<i>63.85</i>	<i>329.80</i>
<i>Grants and gifts</i>	<i>48,110.88</i>	<i>25,904.75</i>	<i>26,154.06</i>	<i>37,531.08</i>
For expenses	48,110.88	25,904.75	26,154.06	37,531.08
For outlays	—	—	—	—
All other	—	—	29.14	—
Commercial	78,963.5	37,034.25	184,759.92	137,589.64
<i>Special assessments</i>	<i>3,576.38</i>	<i>—</i>	<i>28.85</i>	<i>—</i>
To meet expenses	3,576.38	—	—	—
To meet outlays	—	—	28.85	—
<i>Privileges</i>	<i>12,124.27</i>	<i>6,135.46</i>	<i>11,458.48</i>	<i>18,971.45</i>
<i>Departmental</i>	<i>38,662.25</i>	<i>28,772.47</i>	<i>24,980.04</i>	<i>43,106.00</i>
General government	311.31	560.31	1,601.14	1,025.04
Protection of persons and property	164.05	107.93	213.67	1,193.26
Health and sanitation	2,434.03	66.75	149.29	1,717.80
Highways	1,256.88	11,946.88	23.36	67.85
Charities	31,812.05	13,730.25	19,630.83	30,117.66
Soldiers' benefits	662.00	—	765.00	561.50
Schools	1,626.97	2,342.70	712.58	2,639.04
Libraries	119.96	7.00	234.17	113.00
Recreation	—	—	64.00	5,670.85
Unclassified	275.00	10.65	1,586.00	—
<i>Public service enterprises</i>	<i>14,514.96</i>	<i>—</i>	<i>145,540.07</i>	<i>67,456.58</i>
Electric light	—	—	121,722.07	—
Water	14,514.96	—	23,818.00	67,456.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,498.41</i>	<i>18.00</i>	<i>67.00</i>	<i>2,038.61</i>
Interest	6,587.27	2,108.32	2,685.48	6,017.00
On sinking funds	—	—	—	—
On trust and investment funds	2,955.88	250.47	122.10	933.61
All other	3,631.39	1,857.85	2,563.38	5,083.39
NON-REVENUE.	\$378,733.14	\$137,245.19	\$600,717.97	\$380,453.65
Offsets to outlays	124.00	8,718.57	420.00	2,069.23
<i>Departmental</i>	<i>124.00</i>	<i>8,718.57</i>	<i>420.00</i>	<i>2,069.23</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	287,879.54	107,000.00	564,655.34	233,000.00
<i>Loans, general purposes</i>	<i>77,650.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>14,646.79</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>210,000.00</i>	<i>107,000.00</i>	<i>550,000.00</i>	<i>233,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>229.54</i>	<i>—</i>	<i>8.55</i>	<i>—</i>
Transfers	28,002.87	1,500.00	52.50	2,986.42
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	28,002.87	1,500.00	52.50	2,986.42
Refunds	2,534.55	296.96	1,663.36	9,468.34
Agency, trust, and investment	60,192.18	19,729.66	33,926.77	132,929.66
<i>Taxes and licenses for State</i>	<i>15,640.00</i>	<i>11,900.00</i>	<i>20,910.00</i>	<i>54,570.00</i>
<i>Taxes for county</i>	<i>10,246.61</i>	<i>7,095.53</i>	<i>10,843.37</i>	<i>66,604.52</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,233.17</i>	<i>65.13</i>	<i>1,139.00</i>	<i>10,667.34</i>
All other	1,072.40	669.00	1,034.40	1,087.80
RECAPITULATION.				
Revenue and offsets to outlays	\$360,016.95	\$219,305.55	\$473,575.02	\$687,562.68
Premiums	229.54	—	8.55	—
Municipal indebtedness	287,650.00	107,000.00	564,646.79	233,000.00
Transfers and refunds	30,537.42	1,796.96	1,715.86	12,454.76
Agency, trust, and investment	60,192.18	19,729.66	33,926.77	132,929.66
Total receipts	\$738,626.09	\$347,832.17	\$1,073,872.99	\$1,065,947.10
Balance on hand, including funds	87,686.43	52,819.73	36,316.12	152,869.83
GRAND TOTAL	\$826,312.52	\$400,651.90	\$1,110,189.11	\$1,218,816.93

Graded According to Population of 1935 — Continued.

PAYMENTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
Maintenance	\$385,131.22	\$182,837.84	\$453,146.58	\$590,504.28
<i>Departmental</i>	<i>370,760.15</i>	<i>182,813.16</i>	<i>307,649.28</i>	<i>546,183.23</i>
General government	18,994.89	15,558.46	20,401.86	28,560.25
Protection of persons and property	19,072.53	13,360.79	24,519.32	99,024.32
Health and sanitation	11,487.14	4,651.33	11,805.70	22,553.43
Highways	70,646.43	44,848.84	41,153.43	94,147.97
Charities	138,493.13	40,816.78	81,408.52	113,166.74
Soldiers' benefits	7,367.99	1,800.26	3,561.30	8,335.44
Schools	90,573.73	56,741.69	101,836.74	143,505.19
Libraries	4,990.91	1,785.97	4,214.61	6,117.76
Recreation	906.61	338.21	2,014.32	13,711.97
Pensions	1,499.20	—	—	1,080.00
Unclassified	6,727.59	2,910.83	16,733.48	15,980.16
<i>Public service enterprises</i>	<i>10,774.49</i>	<i>6.68</i>	<i>145,155.45</i>	<i>42,132.44</i>
Electric light	—	—	120,655.45	—
Water	10,774.49	—	24,500.00	42,132.44
All other	—	6.68	—	—
<i>Cemeteries</i>	<i>3,596.58</i>	<i>18.00</i>	<i>341.85</i>	<i>2,188.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,044.91	1,667.89	4,472.03	8,477.61
<i>Loans, general purposes</i>	<i>7,044.91</i>	<i>1,667.89</i>	<i>2,509.53</i>	<i>6,695.11</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,962.50</i>	<i>1,782.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	71,156.49	26,932.88	78,638.56	61,392.76
<i>Departmental</i>	<i>65,031.48</i>	<i>26,932.88</i>	<i>53,933.55</i>	<i>47,978.08</i>
General government	14.64	148.50	—	2,299.07
Protection of persons and property	897.80	542.01	1,188.25	17,529.35
Health and sanitation	7,770.40	2,291.98	40,382.95	—
Highways	15,476.26	9,292.72	11,916.76	21,925.01
Charities	—	—	—	—
Schools	40,828.67	14,307.67	445.59	1,360.37
Libraries	—	—	—	—
Recreation	43.71	—	—	4,864.28
Unclassified	—	350.00	—	—
<i>Public service enterprises</i>	<i>4,471.10</i>	<i>—</i>	<i>24,705.01</i>	<i>13,414.68</i>
Electric light	—	—	7,610.57	—
Water	4,471.10	—	17,094.44	13,414.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,653.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	220,000.00	125,000.00	276,000.00	282,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>5,000.00</i>	<i>26,000.00</i>	<i>49,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>120,000.00</i>	<i>250,000.00</i>	<i>233,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	28,002.87	1,500.00	52.50	2,986.42
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>28,002.87</i>	<i>1,500.00</i>	<i>52.50</i>	<i>2,986.42</i>
Refunds	2,534.55	296.96	1,663.36	9,468.34
Agency, trust, and investment	35,168.13	21,453.33	33,937.77	133,066.90
<i>Taxes and licenses for State</i>	<i>15,640.00</i>	<i>11,900.00</i>	<i>20,910.00</i>	<i>54,570.00</i>
<i>Taxes for county</i>	<i>10,246.61</i>	<i>7,095.53</i>	<i>10,843.37</i>	<i>66,604.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,222.92</i>	<i>1,815.60</i>	<i>1,153.60</i>	<i>10,804.58</i>
<i>All other</i>	<i>1,058.60</i>	<i>642.20</i>	<i>1,030.80</i>	<i>1,087.80</i>
RECAPITULATION.				
Maintenance and interest	\$392,176.13	\$184,505.73	\$457,618.61	\$598,981.89
Permanent debt (except from sinking funds)	20,000.00	5,000.00	26,000.00	49,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	71,156.49	26,932.88	78,638.56	61,392.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	120,000.00	250,000.00	233,000.00
Transfers (except to sinking funds) and refunds	30,537.42	1,796.96	1,715.86	12,454.76
Agency, trust, and investment	35,168.13	21,453.33	33,937.77	133,066.90
Total payments	\$749,038.17	\$359,688.90	\$847,910.80	\$1,088,396.31
Balance on hand, including funds	77,274.35	40,963.00	262,278.31	130,420.62
GRAND TOTAL	\$826,312.52	\$400,651.90	\$1,110,189.11	\$1,218,816.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
REVENUE.	\$290,206.07	\$417,498.48	\$324,283.82	\$299,807.99
General	245,055.51	338,338.48	276,939.02	224,004.20
<i>Taxes</i>	<i>217,465.82</i>	<i>307,191.33</i>	<i>232,279.82</i>	<i>174,339.61</i>
Property, poll, and income	206,444.80	276,157.21	216,090.65	166,543.87
Corporation, bank, etc.	11,021.02	31,034.12	16,189.17	7,795.74
<i>Licenses and permits</i>	<i>2,771.50</i>	<i>5,669.50</i>	<i>3,854.75</i>	<i>8,023.00</i>
<i>Fines and forfeits</i>	<i>105.80</i>	<i>960.15</i>	<i>73.45</i>	<i>379.10</i>
<i>Grants and gifts</i>	<i>24,712.39</i>	<i>24,527.50</i>	<i>40,722.80</i>	<i>41,262.49</i>
For expenses	24,712.39	24,527.50	40,722.80	41,262.49
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>3.20</i>	<i>—</i>
Commercial	45,150.56	79,160.00	47,344.80	75,803.79
<i>Special assessments</i>	<i>—</i>	<i>1,770.67</i>	<i>—</i>	<i>—</i>
To meet expenses	—	1,770.67	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12,220.36</i>	<i>13,443.32</i>	<i>10,506.23</i>	<i>13,422.64</i>
<i>Departmental</i>	<i>26,446.66</i>	<i>33,841.60</i>	<i>30,667.86</i>	<i>39,362.46</i>
General government	593.60	288.25	336.80	521.45
Protection of persons and property	308.23	2,400.21	131.93	102.69
Health and sanitation	2,332.83	1,626.54	320.80	474.28
Highways	763.62	84.51	8,426.59	14,733.10
Charities	20,825.05	25,741.25	19,586.21	20,260.11
Soldiers' benefits	280.00	205.00	170.00	222.00
Schools	1,214.52	3,166.11	1,421.03	2,632.54
Libraries	118.55	199.42	10.00	266.00
Recreation	—	—	—	51.00
Unclassified	10.56	130.31	164.50	99.29
<i>Public service enterprises</i>	<i>—</i>	<i>21,782.31</i>	<i>—</i>	<i>14,069.65</i>
Electric light	—	—	—	—
Water	—	21,782.31	—	14,069.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,412.67</i>	<i>2,552.76</i>	<i>73.50</i>	<i>186.78</i>
<i>Interest</i>	<i>5,070.67</i>	<i>5,769.34</i>	<i>6,197.21</i>	<i>8,762.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	280.54	479.69	425.74	5,733.87
All other	4,790.13	5,289.65	5,771.47	3,028.39
NON-REVENUE.	\$156,858.67	\$319,141.93	\$266,608.22	\$234,782.03
Offsets to outlays	4,634.82	2,408.15	6,990.87	11,551.65
<i>Departmental</i>	<i>4,634.82</i>	<i>2,408.15</i>	<i>6,990.87</i>	<i>11,551.65</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	120,000.00	280,192.73	237,154.92	187,150.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>30,100.00</i>	<i>34,000.00</i>	<i>15,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>250,000.00</i>	<i>195,000.00</i>	<i>157,150.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>92.73</i>	<i>8,154.92</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	287.04	833.86	794.03	3,645.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>287.04</i>	<i>833.86</i>	<i>794.03</i>	<i>3,645.20</i>
Refunds	522.56	1,568.48	287.96	2,315.93
Agency, trust, and investment	31,414.25	34,138.71	21,380.44	30,119.25
<i>Taxes and licenses for State</i>	<i>17,340.00</i>	<i>22,950.00</i>	<i>12,760.00</i>	<i>14,450.00</i>
<i>Taxes for county</i>	<i>11,360.37</i>	<i>8,248.62</i>	<i>7,602.35</i>	<i>9,466.97</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,221.68</i>	<i>2,197.89</i>	<i>368.29</i>	<i>5,340.88</i>
<i>All other</i>	<i>1,492.20</i>	<i>742.20</i>	<i>659.80</i>	<i>862.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$294,840.89	\$419,906.63	\$331,274.69	\$311,359.64
Premiums	—	92.73	—	—
Municipal indebtedness	120,000.00	280,100.00	237,154.92	187,150.00
Transfers and refunds	809.60	2,402.34	1,081.99	5,961.13
Agency, trust, and investment	31,414.25	34,138.71	21,380.44	30,119.25
Total receipts	\$447,064.74	\$736,640.41	\$590,892.04	\$534,590.02
Balance on hand, including funds	43,152.00	60,635.94	28,800.44	38,584.42
GRAND TOTAL	\$490,216.74	\$797,276.35	\$619,692.48	\$573,174.44

Graded According to Population of 1935 — Continued.

PAYMENTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
Maintenance	\$266,807.59	\$399,748.41	\$313,307.92	\$275,556.56
<i>Departmental</i>	<i>264,543.62</i>	<i>372,865.87</i>	<i>312,864.67</i>	<i>264,104.72</i>
General government	14,280.71	22,647.81	17,792.11	14,730.60
Protection of persons and property	10,753.94	45,901.59	15,836.00	13,718.27
Health and sanitation	12,599.47	23,562.84	5,868.81	8,792.74
Highways	28,453.47	54,557.93	65,545.69	66,127.86
Charities	81,828.24	104,319.24	90,483.81	80,301.82
Soldiers' benefits	8,785.83	6,213.14	3,071.46	5,435.48
Schools	95,773.64	94,941.28	102,334.82	66,996.23
Libraries	3,532.74	5,372.04	2,446.88	3,276.73
Recreation	1,285.53	4,458.43	429.93	1,045.82
Pensions	—	1,149.72	2,000.00	—
Unclassified	7,249.95	9,741.85	7,055.06	3,679.17
<i>Public service enterprises</i>	<i>—</i>	<i>20,379.86</i>	<i>—</i>	<i>8,661.83</i>
Electric light	—	—	—	—
Water	—	20,379.86	—	8,661.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,264.07</i>	<i>6,502.68</i>	<i>443.35</i>	<i>667.73</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,122.28</i>
Interest	8,767.10	5,076.72	3,576.58	7,113.39
<i>Loans, general purposes</i>	<i>8,767.10</i>	<i>4,609.22</i>	<i>3,576.58</i>	<i>5,791.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>467.50</i>	<i>—</i>	<i>1,322.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,244.79	21,099.83	18,618.85	38,517.87
<i>Departmental</i>	<i>29,244.79</i>	<i>15,852.96</i>	<i>18,618.85</i>	<i>21,046.60</i>
General government	100.00	994.80	160.04	95.00
Protection of persons and property	—	129.25	—	160.00
Health and sanitation	497.74	6,051.12	1,800.52	4,287.51
Highways	24,946.43	7,798.79	9,688.73	15,581.59
Charities	—	—	—	922.50
Schools	1,091.69	879.00	—	—
Libraries	—	—	—	—
Recreation	2,608.93	—	6,969.56	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,246.87</i>	<i>—</i>	<i>17,471.27</i>
Electric light	—	—	—	—
Water	—	5,246.87	—	17,471.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	144,870.58	280,560.85	221,121.51	181,299.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>32,870.58</i>	<i>30,560.85</i>	<i>16,121.51</i>	<i>120,299.12</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>112,000.00</i>	<i>250,000.00</i>	<i>205,000.00</i>	<i>161,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	287.04	833.86	794.03	3,645.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>287.04</i>	<i>833.86</i>	<i>794.03</i>	<i>3,645.20</i>
Refunds	522.56	1,568.48	287.96	2,315.93
Agency, trust, and investment	31,370.34	34,210.61	21,385.65	30,069.90
<i>Taxes and licenses for State</i>	<i>17,340.00</i>	<i>22,950.00</i>	<i>12,750.00</i>	<i>14,450.00</i>
<i>Taxes for county</i>	<i>11,360.37</i>	<i>8,248.62</i>	<i>7,602.35</i>	<i>9,466.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,179.57</i>	<i>2,269.79</i>	<i>373.50</i>	<i>5,290.93</i>
<i>All other</i>	<i>1,490.40</i>	<i>742.20</i>	<i>659.80</i>	<i>862.00</i>

RECAPITULATION.

Maintenance and interest	\$275,574.69	\$404,825.13	\$316,884.50	\$282,669.95
Permanent debt (except from sinking funds)	32,870.58	30,560.85	16,121.51	120,299.12
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,244.79	21,099.83	18,618.85	38,517.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	112,000.00	250,000.00	205,000.00	161,000.00
Transfers (except to sinking funds) and refunds	809.60	2,402.34	1,081.99	5,961.13
Agency, trust, and investment	31,370.34	34,210.61	21,385.65	30,069.90
Total payments	\$481,870.00	\$743,098.76	\$579,092.50	\$538,517.97
<i>Balance on hand, including funds</i>	<i>8,346.74</i>	<i>54,177.59</i>	<i>40,599.98</i>	<i>34,656.47</i>
GRAND TOTAL	\$490,216.74	\$797,276.35	\$619,692.48	\$573,174.44

1 Includes \$8.27 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
REVENUE.	\$421,889.03	\$352,653.42	\$431,629.67	\$497,198.96
General	357,324.73	288,000.36	365,102.82	326,435.77
<i>Taxes</i>	281,743.32	229,986.74	261,722.98	297,086.63
Property, poll, and income	278,037.94	203,779.33	235,203.87	291,663.57
Corporation, bank, etc.	3,705.38	26,207.41	26,519.11	5,423.06
<i>Licenses and permits</i>	4,697.00	7,923.50	10,617.00	5,024.50
<i>Fines and forfeits</i>	674.91	55.00	232.31	106.65
<i>Grants and gifts</i>	70,309.50	50,035.12	92,530.53	24,217.99
For expenses	27,609.50	31,535.12	36,530.53	24,217.99
For outlays	42,700.00	18,500.00	56,000.00	—
<i>All other</i>	—	—	—	—
Commercial	64,564.30	64,653.06	66,526.85	170,763.19
<i>Special assessments</i>	250.00	—	—	2,432.25
To meet expenses	—	—	—	2,432.29
To meet outlays	250.00	—	—	—
<i>Privileges</i>	15,295.00	16,389.22	14,672.50	11,380.91
<i>Departmental</i>	45,786.57	23,787.39	47,577.86	28,664.07
General government	2,542.94	168.75	1,161.03	456.75
Protection of persons and property	202.49	165.94	101.12	309.06
Health and sanitation	4,993.76	690.72	465.71	774.98
Highways	2,705.21	2,345.49	1,676.60	990.41
Charities	18,414.49	19,836.54	39,160.63	21,168.21
Soldiers' benefits	120.00	80.00	510.00	442.00
Schools	16,539.68	296.82	3,438.65	4,225.41
Libraries	165.00	101.92	960.62	—
Recreation	—	—	—	—
Unclassified	103.00	101.21	103.50	297.25
<i>Public service enterprises</i>	—	20,850.33	—	119,214.98
Electric light	—	—	—	97,669.50
Water	—	20,850.33	—	21,513.35
All other	—	—	—	32.13
<i>Cemeteries</i>	882.78	—	2,518.00	2,641.28
<i>Interest</i>	2,349.95	3,626.12	1,763.49	6,429.66
On sinking funds	—	—	—	—
On trust and investment funds	691.30	2,708.89	239.31	2,056.59
All other	1,658.65	917.23	1,524.18	4,373.07
NON-REVENUE.	\$201,579.51	\$293,987.03	\$260,308.70	\$423,152.85
Offsets to outlays	13,382.29	16,805.08	11,571.76	24,707.87
<i>Departmental</i>	13,382.29	16,805.08	11,571.76	24,707.87
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,220.00	240,350.00	200,065.50	336,868.50
<i>Loans, general purposes</i>	80,000.00	20,350.00	10,000.00	35,000.00
<i>Loans, public service enterprises</i>	—	—	—	15,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	45,000.00	220,000.00	190,000.00	286,750.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	220.00	—	65.50	118.50
Transfers	2,482.95	1,983.96	—	1,945.88
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,482.95	1,983.96	—	1,945.88
Refunds	890.05	201.39	827.50	1,043.19
Agency, trust, and investment	59,604.22	34,646.60	47,843.94	58,587.41
<i>Taxes and licenses for State</i>	25,502.75	20,411.91	23,833.90	18,885.25
<i>Taxes for county</i>	27,173.88	13,365.14	19,326.23	11,008.28
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,304.59	55.95	3,458.61	27,775.68
<i>All other</i>	1,623.00	813.60	1,225.20	918.20
RECAPITULATION.				
Revenue and offsets to outlays	\$435,271.32	\$369,458.50	\$443,201.43	\$521,906.83
Premiums	220.00	—	65.50	118.50
Municipal indebtedness	125,000.00	240,350.00	200,000.00	336,750.00
Transfers and refunds	3,373.00	2,185.35	827.50	2,989.07
Agency, trust, and investment	59,604.22	34,646.60	47,843.94	58,587.41
Total receipts	\$623,468.54	\$646,640.45	\$691,938.37	\$920,351.81
Balance on hand, including funds	78,218.55	33,784.61	161,970.01	29,782.89
GRAND TOTAL	\$701,687.09	\$680,425.06	\$853,908.38	\$950,134.70

Graded According to Population of 1935 — Continued.

PAYMENTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
Maintenance	\$349,006.98	\$320,789.95	\$344,442.31	\$406,454.56
<i>Departmental</i>	<i>348,731.45</i>	<i>308,312.69</i>	<i>339,154.82</i>	<i>330,355.13</i>
General government	19,840.59	19,801.64	17,917.62	22,954.43
Protection of persons and property	36,908.16	17,421.00	20,396.18	33,665.85
Health and sanitation	14,064.42	12,799.12	9,091.09	11,777.60
Highways	71,825.63	55,256.69	64,653.33	42,587.96
Charities	64,644.54	87,453.88	105,493.37	85,408.13
Soldiers' benefits	3,113.61	7,876.28	3,435.36	7,214.67
Schools	125,857.46	102,075.30	103,204.43	103,985.96
Libraries	1,585.76	3,975.88	9,690.72	2,012.58
Recreation	1,336.65	321.40	2,725.95	8,804.54
Pensions	—	—	1,129.09	1,756.00
Unclassified	7,554.63	1,331.50	1,419.68	10,187.41
<i>Public service enterprises</i>	<i>—</i>	<i>12,470.26</i>	<i>—</i>	<i>71,288.99</i>
Electric light	—	—	—	60,095.97
Water	—	12,470.26	—	11,193.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,275.53</i>	<i>—</i>	<i>5,287.49</i>	<i>4,750.54</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>7.00</i>	<i>—</i>	<i>59.90</i>
Interest	4,375.23	5,430.61	1,741.27	7,869.42
<i>Loans, general purposes</i>	<i>4,375.23</i>	<i>5,430.61</i>	<i>1,741.27</i>	<i>5,529.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,340.21</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	105,078.28	69,675.67	194,700.59	96,391.49
<i>Departmental</i>	<i>104,978.28</i>	<i>60,216.45</i>	<i>194,700.59</i>	<i>67,938.83</i>
General government	3,546.56	1,006.33	—	240.00
Protection of persons and property	1,156.29	498.31	8,334.23	4,240.35
Health and sanitation	37,850.71	347.46	—	8,664.20
Highways	38,154.74	38,311.67	42,486.82	53,448.55
Charities	—	—	—	—
Schools	24,119.98	19,268.98	143,777.72	1,345.73
Libraries	—	—	—	—
Recreation	150.00	783.70	101.82	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>9,459.22</i>	<i>—</i>	<i>25,790.19</i>
Electric light	—	—	—	—
Water	—	9,459.22	—	25,790.19
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>2,662.47</i>
Municipal indebtedness	55,000.00	207,000.00	167,000.00	323,690.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.00</i>	<i>12,000.00</i>	<i>7,000.00</i>	<i>48,940.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>195,000.00</i>	<i>160,000.00</i>	<i>274,750.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,482.95	1,983.96	—	1,945.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,482.95</i>	<i>1,983.96</i>	<i>—</i>	<i>1,945.88</i>
Refunds	890.05	201.39	827.50	1,043.19
Agency, trust, and investment	61,040.18	34,701.03	48,083.25	58,371.74
<i>Taxes and licenses for State</i>	<i>25,502.75</i>	<i>20,411.91</i>	<i>23,833.90</i>	<i>18,885.25</i>
<i>Taxes for county</i>	<i>27,173.88</i>	<i>13,365.14</i>	<i>19,326.23</i>	<i>11,008.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,742.35</i>	<i>110.38</i>	<i>3,697.92</i>	<i>27,560.01</i>
<i>All other</i>	<i>1,621.20</i>	<i>813.60</i>	<i>1,225.20</i>	<i>918.20</i>
RECAPITULATION.				
Maintenance and interest	\$353,382.21	\$326,220.56	\$346,183.58	\$414,323.98
Permanent debt (except from sinking funds)	15,000.00	12,000.00	7,000.00	48,940.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	105,078.28	69,675.67	194,700.59	96,391.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	195,000.00	160,000.00	274,750.00
Transfers (except to sinking funds) and refunds	3,373.00	2,185.35	827.50	2,989.07
Agency, trust, and investment	61,040.18	34,701.03	48,083.25	58,371.74
Total payments	\$577,873.67	\$639,782.61	\$756,794.92	\$895,766.28
<i>Balance on hand, including funds</i>	<i>123,813.42</i>	<i>40,642.45</i>	<i>97,113.46</i>	<i>54,368.42</i>
GRAND TOTAL	\$701,687.09	\$680,425.06	\$873,908.38	\$950,134.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
REVENUE.	\$275,563.67	\$543,879.03	\$318,125.93	\$368,234.63
General	199,526.48	460,910.34	249,689.06	288,179.51
<i>Taxes</i>	<i>158,122.84</i>	<i>344,005.95</i>	<i>220,139.05</i>	<i>240,506.02</i>
Property, poll, and income	151,524.29	336,277.00	209,010.62	229,588.93
Corporation, bank, etc.	6,598.55	7,728.95	11,128.43	10,917.09
<i>Licenses and permits</i>	<i>3,062.50</i>	<i>14,875.75</i>	<i>3,404.50</i>	<i>3,613.00</i>
<i>Fines and forfeits</i>	<i>24.36</i>	<i>487.95</i>	<i>325.20</i>	<i>121.10</i>
<i>Grants and gifts</i>	<i>38,309.78</i>	<i>101,540.69</i>	<i>25,820.31</i>	<i>43,939.39</i>
For expenses	38,309.78	45,540.69	25,820.31	38,426.60
For outlays	—	56,000.00	—	5,512.79
All other	7.00	—	—	—
Commercial	76,037.19	82,968.69	68,436.87	80,055.12
<i>Special assessments</i>	—	—	<i>101.29</i>	—
To meet expenses	—	—	—	—
To meet outlays	—	—	101.29	—
<i>Privileges</i>	<i>12,076.60</i>	<i>16,702.07</i>	<i>9,949.02</i>	<i>13,191.54</i>
<i>Departmental</i>	<i>38,761.80</i>	<i>58,607.27</i>	<i>27,128.33</i>	<i>30,381.67</i>
General government	1,413.75	677.55	19.00	1,164.28
Protection of persons and property	306.49	697.63	61.52	284.20
Health and sanitation	7,898.49	200.36	294.98	712.48
Highways	7,962.73	234.00	630.00	85.25
Charities	18,314.55	42,225.98	24,699.94	27,109.42
Soldiers' benefits	517.20	320.00	—	337.50
Schools	1,865.74	11,759.32	1,311.09	446.73
Libraries	132.85	—	111.80	229.31
Recreation	—	1,722.35	—	—
Unclassified	350.00	770.08	—	12.50
<i>Public service enterprises</i>	<i>16,955.04</i>	<i>78.44</i>	<i>27,279.09</i>	<i>30,058.48</i>
Electric light	—	—	—	—
Water	16,955.04	—	27,279.09	30,058.48
All other	—	78.44	—	—
<i>Cemeteries</i>	<i>3,824.43</i>	<i>2,302.33</i>	—	—
<i>Interest</i>	<i>4,419.32</i>	<i>5,278.58</i>	<i>3,979.14</i>	<i>6,423.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,449.84	1,128.03	596.92	352.56
All other	2,969.48	4,150.55	3,382.22	6,070.87
NON-REVENUE.	\$123,832.30	\$277,360.79	\$279,122.97	\$446,657.53
Offsets to outlays	10,374.42	9,114.17	1,550.00	7,644.57
<i>Departmental</i>	<i>10,374.42</i>	<i>9,114.17</i>	<i>1,550.00</i>	<i>7,644.57</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	78,325.50	151,700.00	250,000.00	408,986.27
<i>Loans, general purposes</i>	—	<i>101,700.00</i>	—	<i>171,700.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>25,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>78,325.50</i>	<i>50,000.00</i>	<i>225,000.00</i>	<i>235,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>2,286.27</i>
Transfers	3,002.67	11,333.83	120.35	101.59
<i>From sinking funds</i>	—	—	—	—
All other	3,002.67	11,333.83	120.35	101.59
Refunds	720.44	1,547.24	4,341.15	2,257.22
Agency, trust, and investment	31,409.27	103,665.55	23,111.47	27,667.88
<i>Taxes and licenses for State</i>	<i>12,581.81</i>	<i>36,449.24</i>	<i>15,810.00</i>	<i>15,810.00</i>
<i>Taxes for county</i>	<i>8,241.84</i>	<i>24,883.31</i>	<i>5,682.39</i>	<i>10,813.77</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,429.42</i>	<i>13,639.06</i>	<i>379.08</i>	<i>590.31</i>
All other	1,156.20	28,693.94	1,240.00	653.80
RECAPITULATION.				
Revenue and offsets to outlays	\$285,938.09	\$552,993.20	\$319,675.93	\$375,879.20
Premiums	—	—	—	2,286.27
Municipal indebtedness	78,325.50	151,700.00	250,000.00	406,700.00
Transfers and refunds	3,723.11	12,881.07	4,461.50	2,358.81
Agency, trust, and investment	31,409.27	103,665.55	23,111.47	27,667.88
Total receipts	\$399,395.97	\$821,239.82	\$597,248.90	\$814,892.16
Balance on hand, including funds	37,239.61	67,851.48	76,657.20	61,455.70
GRAND TOTAL	\$436,635.48	\$889,091.30	\$673,906.10	\$876,347.86

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
Maintenance	\$264,560.78	\$416,740.31	\$276,300.97	\$332,855.52
<i>Departmental</i>	<i>250,461.06</i>	<i>412,372.76</i>	<i>261,064.78</i>	<i>318,543.00</i>
General government	14,248.09	25,768.94	13,871.38	15,920.35
Protection of persons and property	15,352.06	33,116.32	21,986.06	19,213.21
Health and sanitation	12,656.61	32,631.29	6,934.15	11,472.75
Highways	52,531.99	37,573.25	46,488.57	36,059.04
Charities	68,342.12	123,882.02	86,500.13	120,857.11
Soldiers' benefits	6,297.59	5,590.37	3,899.08	6,010.73
Schools	69,318.72	128,759.30	73,635.38	97,225.83
Libraries	5,751.25	4,300.00	2,855.88	5,582.13
Recreation	695.10	8,576.40	1,236.93	3,246.96
Pensions	—	—	1,192.20	—
Unclassified	5,267.53	12,174.87	2,465.02	2,954.89
<i>Public service enterprises</i>	<i>9,421.41</i>	<i>148.88</i>	<i>15,236.19</i>	<i>14,312.52</i>
Electric light	—	—	—	—
Water	9,421.41	—	15,236.19	14,312.52
All other	—	148.88	—	—
<i>Cemeteries</i>	<i>4,678.81</i>	<i>4,218.67</i>	—	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,174.95	1,307.56	3,620.94	4,651.74
<i>Loans, general purposes</i>	<i>1,174.95</i>	<i>1,307.56</i>	<i>2,083.94</i>	<i>3,149.24</i>
<i>Loans, public service enterprises</i>	—	—	<i>1,537.00</i>	<i>1,502.50</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	32,098.02	224,640.79	35,301.49	55,409.41
<i>Departmental</i>	<i>30,598.02</i>	<i>223,775.17</i>	<i>23,993.25</i>	<i>48,637.43</i>
General government	—	162,279.93	1,650.40	658.51
Protection of persons and property	—	4,761.57	8,500.00	7.73
Health and sanitation	999.57	—	2,140.06	7,875.67
Highways	29,095.95	51,696.37	5,978.41	33,829.55
Charities	—	599.71	—	—
Schools	502.50	1,800.11	5,157.78	3,032.97
Libraries	—	—	—	—
Recreation	—	2,637.48	566.60	3,233.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	<i>11,308.24</i>	<i>6,771.98</i>
Electric light	—	—	—	—
Water	—	—	11,308.24	6,771.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,500.00</i>	<i>865.62</i>	—	—
Municipal indebtedness	84,525.50	62,000.00	237,500.00	273,530.12
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,800.00</i>	<i>12,000.00</i>	<i>22,500.00</i>	<i>32,530.12</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>82,725.50</i>	<i>50,000.00</i>	<i>215,000.00</i>	<i>241,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,002.67	11,333.83	120.35	101.59
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>3,002.67</i>	<i>11,333.83</i>	<i>120.35</i>	<i>101.59</i>
Refunds	720.44	1,547.24	4,341.15	2,257.22
Agency, trust, and investment	32,177.99	94,627.97	23,562.84	27,861.12
<i>Taxes and licenses for State</i>	<i>12,581.81</i>	<i>36,449.24</i>	<i>16,810.00</i>	<i>16,810.00</i>
<i>Taxes for county</i>	<i>8,241.84</i>	<i>24,883.31</i>	<i>5,682.39</i>	<i>10,813.77</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>10,198.14</i>	<i>3,303.99</i>	<i>855.65</i>	<i>581.75</i>
<i>All other</i>	<i>1,156.20</i>	<i>29,991.43</i>	<i>1,214.80</i>	<i>655.60</i>
RECAPITULATION.				
Maintenance and interest	\$265,735.73	\$418,047.87	\$279,921.91	\$337,507.26
Permanent debt (except from sinking funds)	1,800.00	12,000.00	22,500.00	32,530.12
Sinking fund requirements from revenue	—	—	—	—
Outlays	32,098.02	224,640.79	35,301.49	55,409.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	82,725.50	50,000.00	215,000.00	241,000.00
Transfers (except to sinking funds) and refunds	3,723.11	12,881.07	4,461.50	2,358.81
Agency, trust, and investment	32,177.99	94,627.97	23,562.84	27,861.12
Total payments	\$418,260.35	\$812,197.70	\$580,747.74	\$696,666.72
<i>Balance on hand, including funds</i>	<i>18,375.13</i>	<i>76,893.60</i>	<i>93,158.36</i>	<i>179,681.14</i>
GRAND TOTAL	\$436,635.48	\$889,091.30	\$673,906.10	\$876,347.86

¹ Includes \$2.50 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
REVENUE.	\$395,336.10	\$334,468.76	\$281,606.88	\$235,020.26
General	321,747.33	249,596.19	223,100.95	184,079.39
<i>Taxes</i>	<i>279,493.05</i>	<i>205,986.50</i>	<i>173,213.17</i>	<i>146,361.30</i>
Property, poll, and income	276,432.67	192,523.80	165,877.14	135,874.45
Corporation, bank, etc.	3,060.38	13,462.70	7,336.03	10,486.85
<i>Licenses and permits</i>	<i>1,878.50</i>	<i>3,475.00</i>	<i>2,926.00</i>	<i>1,707.00</i>
<i>Fines and forfeits</i>	<i>5.00</i>	<i>84.00</i>	<i>7.00</i>	<i>320.07</i>
<i>Grants and gifts</i>	<i>40,370.78</i>	<i>40,050.69</i>	<i>46,954.78</i>	<i>35,691.02</i>
For expenses	25,170.78	40,050.69	46,954.78	35,691.02
For outlays	15,200.00	—	—	—
All other	—	—	—	—
Commercial	73,588.77	84,872.57	58,505.93	50,940.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,269.61</i>	<i>8,502.68</i>	<i>11,775.09</i>	<i>8,396.89</i>
<i>Departmental</i>	<i>27,515.32</i>	<i>51,143.01</i>	<i>28,628.23</i>	<i>24,631.86</i>
General government	115.58	3,510.83	1,216.15	384.34
Protection of persons and property	557.56	899.42	175.39	81.90
Health and sanitation	423.96	1,708.22	400.51	70.00
Highways	—	7,142.14	1,616.99	7,957.93
Charities	22,239.14	29,890.23	22,740.04	15,014.77
Soldiers' benefits	152.00	319.50	72.00	120.00
Schools	3,957.20	7,009.52	2,381.90	1,002.92
Libraries	69.88	47.15	—	—
Recreation	—	—	—	—
Unclassified	—	616.00	25.25	—
<i>Public service enterprises</i>	<i>35,407.68</i>	<i>18,109.99</i>	<i>—</i>	<i>13,524.81</i>
Electric light	—	—	—	—
Water	35,407.68	18,109.99	—	13,524.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,681.00</i>	<i>—</i>	<i>2,473.50</i>
<i>Interest</i>	<i>1,396.16</i>	<i>3,435.89</i>	<i>18,102.61</i>	<i>1,983.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	102.32	94.82	15,332.44	93.50
All other	1,293.84	3,341.07	2,770.17	1,890.31
NON-REVENUE.	\$125,821.77	\$300,132.43	\$257,516.82	\$150,778.14
Offsets to outlays	—	8,500.00	8,888.28	16,468.79
<i>Departmental</i>	<i>—</i>	<i>8,500.00</i>	<i>8,888.28</i>	<i>16,468.79</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	70,000.00	258,000.00	182,210.13	115,012.60
<i>Loans, general purposes</i>	<i>—</i>	<i>41,000.00</i>	<i>32,000.00</i>	<i>9,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>217,000.00</i>	<i>150,000.00</i>	<i>106,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>210.13</i>	<i>12.60</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	465.69	14,985.08	83.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	465.69	14,985.08	83.00
Refunds	438.86	2,094.93	237.90	420.10
Agency, trust, and investment	55,382.91	31,071.81	51,195.43	18,793.65
<i>Taxes and licenses for State</i>	<i>31,828.88</i>	<i>13,770.00</i>	<i>14,460.24</i>	<i>9,350.00</i>
<i>Taxes for county</i>	<i>16,485.45</i>	<i>11,810.86</i>	<i>7,493.89</i>	<i>5,307.45</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,570.58</i>	<i>4,633.95</i>	<i>15,118.49</i>	<i>3,360.20</i>
All other	498.00	857.00	14,123.31	776.00
RECAPITULATION.				
Revenue and offsets to outlays	\$395,336.10	\$342,968.76	\$290,495.16	\$251,489.05
Premiums	—	—	210.13	12.60
Municipal indebtedness	70,000.00	258,000.00	182,000.00	115,000.00
Transfers and refunds	438.86	2,560.62	15,222.98	503.10
Agency, trust, and investment	55,382.91	31,071.81	51,195.43	18,793.65
Total receipts	\$521,157.87	\$634,601.19	\$539,123.70	\$385,798.40
Balance on hand, including funds	69,487.96	24,036.66	121,268.23	30,194.45
GRAND TOTAL	\$590,645.83	\$658,637.85	\$660,391.93	\$415,992.85

Graded According to Population of 1935 — Continued.

PAYMENTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
Maintenance	\$327,427.21	\$300,830.68	\$258,749.37	\$230 818.88
<i>Departmental</i>	<i>311,893.10</i>	<i>287,220.13</i>	<i>258,702.06</i>	<i>221,471.56</i>
General government	17,452.97	14,980.65	10,340.76	11,876.58
Protection of persons and property	32,725.37	22,311.92	21,966.34	10,864.76
Health and sanitation	21,680.76	10,452.23	8,532.95	4,274.73
Highways	37,957.01	58,538.26	42,153.91	52,610.20
Charities	82,498.99	83,618.61	81,217.27	67,365.01
Soldiers' benefits	4,817.46	2,734.75	4,550.46	2,537.20
Schools	104,959.70	76,195.90	87,469.94	62,856.14
Libraries	2,375.45	7,151.84	—	1,200.00
Recreation	1,233.49	1,174.60	187.48	875.03
Pensions	—	312.00	991.00	—
Unclassified	6,191.90	9,749.37	1,291.95	7,011.85
<i>Public service enterprises</i>	<i>15,534.11</i>	<i>8,787.71</i>	<i>—</i>	<i>6,084.87</i>
Electric light	—	—	—	—
Water	15,534.11	8,787.71	—	6,084.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,822.84</i>	<i>—</i>	<i>3,262.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>47.31</i>	<i>—</i>
Interest	18,861.88	5,310.14	4,224.52	1,471.71
<i>Loans, general purposes</i>	<i>4,561.88</i>	<i>4,900.38</i>	<i>4,224.52</i>	<i>1,471.71</i>
<i>Loans, public service enterprises</i>	<i>14,300.00</i>	<i>409.76</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,962.98	29,173.99	21,170.51	29,900.27
<i>Departmental</i>	<i>29,287.06</i>	<i>27,479.46</i>	<i>21,170.51</i>	<i>27,788.72</i>
General government	983.38	53.48	—	—
Protection of persons and property	420.00	7,582.23	5,688.00	—
Health and sanitation	—	273.39	400.00	—
Highways	12,613.29	18,519.97	13,808.45	24,046.89
Charities	615.72	—	—	1,105.11
Schools	4,244.24	—	1,274.06	927.40
Libraries	9,320.92	—	—	—
Recreation	375.29	1,050.39	—	1,709.32
Unclassified	714.22	—	—	—
<i>Public service enterprises</i>	<i>2,675.92</i>	<i>1,694.53</i>	<i>—</i>	<i>1,714.89</i>
Electric light	—	—	—	—
Water	2,675.92	1,694.53	—	1,714.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>596.66</i>
Municipal indebtedness	111,750.00	226,400.00	157,500.00	98,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>41,750.00</i>	<i>26,400.00</i>	<i>7,500.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>200,000.00</i>	<i>150,000.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	465.69	14,985.08	83.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>465.69</i>	<i>14,985.08</i>	<i>83.00</i>
Refunds	438.86	2,094.93	237.90	420.10
Agency, trust, and investment	55,406.71	29,992.94	74,309.57	18,804.15
<i>Taxes and licenses for State</i>	<i>31,828.88</i>	<i>13,770.00</i>	<i>14,460.24</i>	<i>9,350.00</i>
<i>Taxes for county</i>	<i>16,485.45</i>	<i>11,810.86</i>	<i>7,493.39</i>	<i>5,307.45</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,592.58</i>	<i>3,555.08</i>	<i>38,252.03</i>	<i>3,370.70</i>
<i>All other</i>	<i>499.80</i>	<i>857.00</i>	<i>14,123.91</i>	<i>776.00</i>

RECAPITULATION.

Maintenance and interest	\$346,289.09	\$306,140.82	\$262,973.89	\$232,290.59
Permanent debt (except from sinking funds)	41,750.00	26,400.00	7,500.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,962.98	29,173.99	21,170.51	29,900.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	200,000.00	150,000.00	85,000.00
Transfers (except to (inking funds) and refunds	438.86	2,560.62	15,222.98	503.10
Agency, trust, and investment	55,406.71	29,992.94	74,309.57	18,804.15
Total payments	\$545,847.64	\$594,268.37	\$531,176.95	\$379,498.11
Balance on hand, including funds	44,798.19	64,369.48	129,214.98	36,494.74
GRAND TOTAL	\$590,645.83	\$658,637.85	\$660,391.93	\$415,992.85

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
	REVENUE.	\$405,347.67	\$183,851.21
General		327,649.71	159,312.68
<i>Taxes</i>		309,679.43	141,936.60
Property, poll, and income		306,190.15	140,624.28
Corporation, bank, etc.		3,489.28	1,312.32
<i>Licenses and permits</i>		1,896.00	2,831.00
<i>Fines and forfeits</i>		227.00	192.83
<i>Grants and gifts</i>		15,847.28	14,352.25
For expenses		15,847.28	14,352.25
For outlays		—	—
All other		—	—
Commercial		77,697.96	24,538.53
<i>Special assessments</i>		4,166.44	—
To meet expenses		—	—
To meet outlays		4,166.44	—
<i>Privileges</i>		24,430.45	8,083.23
<i>Departmental</i>		12,612.46	12,953.94
General government		955.76	44.25
Protection of persons and property		192.15	65.40
Health and sanitation		1,791.77	52.50
Highways		1,025.82	.65
Charities		5,828.48	12,525.18
Soldiers' benefits		10.00	120.00
Schools		679.29	75.11
Libraries		—	12.35
Recreation		2,398.94	—
Unclassified		30.25	58.50
<i>Public service enterprises</i>		32,357.39	—
Electric light		—	—
Water		32,357.39	—
All other		—	—
<i>Cemeteries</i>		—	70.00
<i>Interest</i>		3,831.22	3,431.36
On sinking funds		—	—
On trust and investment funds		455.62	337.68
All other		3,375.60	3,093.68
	NON-REVENUE.	\$177,681.42	\$91,848.83
Offsets to outlays		6,440.79	12,106.00
<i>Departmental</i>		6,440.79	12,106.00
<i>Public service enterprises</i>		—	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		110,931.70	54,508.56
<i>Loans, general purposes</i>		110,000.00	4,500.00
<i>Loans, public service enterprises</i>		—	—
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		—	50,000.00
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		931.70	8.56
Transfers		—	211.90
<i>From sinking funds</i>		—	—
<i>All other</i>		—	211.90
Refunds		1,909.14	2,413.32
Agency, trust, and investment		58,399.79	22,609.05
<i>Taxes and licenses for State</i>		33,830.00	14,110.00
<i>Taxes for county</i>		19,203.33	7,317.07
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		4,336.86	3.85
<i>All other</i>		1,029.60	1,178.13
	RECAPITULATION.		
Revenue and offsets to outlays		\$411,788.46	\$195,957.21
Premiums		931.70	8.56
Municipal indebtedness		110,000.00	54,500.00
Transfers and refunds		1,909.14	2,625.22
Agency, trust, and investment		58,399.79	22,609.05
Total receipts		\$583,029.09	\$275,700.04
Balance on hand, including funds		123,303.87	27,637.07
GRAND TOTAL		\$706,332.96	\$303,337.11

Graded According to Population of 1935 — Continued.

PAYMENTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
Maintenance	\$315,576.04	\$172,136.92
<i>Departmental</i>	<i>296,083.67</i>	<i>172,136.92</i>
General government	22,623.93	9,069.19
Protection of persons and property	30,717.44	7,656.15
Health and sanitation	20,115.02	7,764.15
Highways	42,621.56	19,309.41
Charities	16,940.17	44,726.70
Soldiers' benefits	1,093.75	1,502.33
Schools	136,859.96	78,498.70
Libraries	7,403.06	899.21
Recreation	14,644.39	183.34
Pensions	—	—
Unclassified	3,064.39	2,527.74
<i>Public service enterprises</i>	<i>19,255.69</i>	<i>—</i>
Electric light	—	—
Water	19,255.69	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>236.68</i>	<i>—</i>
Interest	8,419.60	2,940.01
<i>Loans, general purposes</i>	<i>8,419.60</i>	<i>2,940.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	137,261.87	41,610.69
<i>Departmental</i>	<i>132,883.98</i>	<i>41,610.69</i>
General government	—	22.50
Protection of persons and property	894.87	25.90
Health and sanitation	4,436.70	—
Highways	37,666.00	40,227.21
Charities	—	—
Schools	88,651.40	1,335.08
Libraries	—	—
Recreation	1,235.01	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>4,377.89</i>	<i>—</i>
Electric light	—	—
Water	4,377.89	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	55,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,000.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	—	211.90
<i>To sinking funds from revenue</i>	<i>—</i>	<i>211.90</i>
<i>All other</i>	<i>—</i>	<i>—</i>
Refunds	1,909.14	2,413.32
Agency, trust, and investment	58,379.51	22,734.83
<i>Taxes and licenses for State</i>	<i>33,830.00</i>	<i>14,110.00</i>
<i>Taxes for county</i>	<i>19,203.33</i>	<i>7,317.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,315.88</i>	<i>129.63</i>
<i>All other</i>	<i>1,030.80</i>	<i>1,178.13</i>

RECAPITULATION.

Maintenance and interest	\$323,995.64	\$175,076.93
Permanent debt (except from sinking funds)	30,000.00	5,500.00
Sinking fund requirements from revenue	—	—
Outlays	137,261.87	41,610.69
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	—	50,000.00
Transfers (except to sinking funds) and refunds	1,909.14	2,625.22
Agency, trust, and investment	58,379.51	22,734.83
Total payments	\$551,546.16	\$297,547.67
<i>Balance on hand, including funds</i>	<i>154,786.80</i>	<i>6,789.44</i>
GRAND TOTAL	\$706,332.96	\$303,337.11

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (87 TOWNS).		Population 976,321
REVENUE.		\$66,361,789.92
General		50,479,686.30
<i>Taxes</i>		<i>44,754,632.94</i>
Property, poll, and income		42,579,014.00
Corporation, bank, etc.		2,175,618.94
<i>Licenses and permits</i>		<i>700,456.94</i>
<i>Fines and forfeits</i>		<i>35,197.26</i>
<i>Grants and gifts</i>		<i>4,988,524.47</i>
For expenses		4,301,352.85
For outlays		687,171.62
All other		874.69
Commercial		15,882,103.62
<i>Special assessments</i>		<i>455,785.55</i>
To meet expenses		108,539.55
To meet outlays		347,246.00
<i>Privileges</i>		<i>2,129,351.77</i>
<i>Departmental</i>		<i>14,949,890.42</i>
General government		136,340.88
Protection of persons and property		63,577.17
Health and sanitation		366,487.79
Highways		212,188.82
Charities		23,467,394.92
Soldiers' benefits		57,333.75
Schools		534,036.49
Libraries		33,868.19
Recreation		44,454.76
Unclassified		134,207.65
<i>Public service enterprises</i>		<i>7,381,689.43</i>
Electric light		3,469,804.46
Water		3,869,505.02
All other		42,379.95
<i>Cemeteries</i>		<i>222,567.39</i>
<i>Interest</i>		<i>742,819.06</i>
On sinking funds		4,952.27
On trust and investment funds		151,931.66
All other		585,935.13
NON-REVENUE.		\$44,171,767.44
Offsets to outlays		1,000,192.35
<i>Departmental</i>		<i>948,108.54</i>
<i>Public service enterprises</i>		<i>52,083.81</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		34,172,345.86
<i>Loans, general purposes</i>		<i>5,188,894.70</i>
<i>Loans, public service enterprises</i>		<i>605,146.79</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>28,305,598.31</i>
<i>Unpaid warrants or orders, current year</i>		<i>44,200.02</i>
<i>Premiums</i>		<i>28,506.04</i>
Transfers		686,315.14
<i>From sinking funds</i>		<i>80,800.00</i>
All other		605,515.14
Refunds		309,190.30
Agency, trust, and investment		8,003,723.79
<i>Taxes and licenses for State</i>		<i>3,834,807.29</i>
<i>Taxes for county</i>		<i>2,158,666.72</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,812,108.41</i>
All other		198,141.37
RECAPITULATION.		
Revenue and offsets to outlays		\$67,361,982.27
Premiums		28,506.04
Municipal indebtedness		34,143,839.82
Transfers and refunds		995,505.44
Agency, trust, and investment		8,003,723.79
Total receipts		\$110,533,557.36
Balance on hand, including funds		10,260,585.04
GRAND TOTAL		\$120,794,142.40

¹ Includes \$38.95 from administration of trust funds.² Includes \$185,700.53 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (87 TOWNS).

Population
976,321

Maintenance	\$56,729,333.25
<i>Departmental</i>	<i>51,422,256.13</i>
General government	2,872,767.18
Protection of persons and property	6,192,112.89
Health and sanitation	3,012,666.33
Highways	6,199,252.56
Charities	¹ 12,266,081.79
Soldiers' benefits	882,349.04
Schools	16,296,874.37
Libraries	823,486.64
Recreation	904,630.28
Pensions	724,512.39
Unclassified	1,247,522.66
<i>Public service enterprises</i>	<i>4,899,952.44</i>
Electric light	² 2,727,752.23
Water	2,137,443.12
All other	34,757.09
<i>Cemeteries</i>	<i>377,535.80</i>
<i>Administration of trust funds</i>	<i>29,588.88</i>
Interest	1,565,260.79
<i>Loans, general purposes</i>	<i>³1,123,705.05</i>
<i>Loans, public service enterprises</i>	<i>441,555.74</i>
<i>Loans, cemeteries</i>	<i>—</i>
Outlays	9,983,228.22
<i>Departmental</i>	<i>8,188,351.42</i>
General government	282,682.06
Protection of persons and property	331,026.39
Health and sanitation	1,341,915.41
Highways	3,527,215.64
Charities	438,707.38
Schools	2,273,246.97
Libraries	40,333.33
Recreation	308,991.73
Unclassified	44,232.51
<i>Public service enterprises</i>	<i>1,713,390.57</i>
Electric light	² 653,877.51
Water	1,057,513.06
All other	—
<i>Cemeteries</i>	<i>81,486.23</i>
Municipal indebtedness	31,757,198.44
<i>From sinking funds</i>	<i>80,800.00</i>
<i>From revenue and other sources</i>	<i>⁵5,548,868.81</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>26,097,143.31</i>
<i>Warrants or orders, previous years</i>	<i>30,386.32</i>
Transfers	686,315.14
<i>To sinking funds from revenue</i>	<i>19,815.92</i>
<i>All other</i>	<i>666,499.22</i>
Refunds	309,190.30
Agency, trust, and investment	7,905,646.71
<i>Taxes and licenses for State</i>	<i>3,834,797.29</i>
<i>Taxes for county</i>	<i>2,158,666.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,713,088.79</i>
<i>All other</i>	<i>199,093.91</i>

RECAPITULATION.

Maintenance and interest	\$58,294,594.04
Permanent debt (except from sinking funds)	² 5,548,868.81
Sinking fund requirements from revenue	19,815.92
Outlays	9,983,228.22
Permanent debt from sinking funds	80,800.00
Bonds refunded, current year	—
Temporary loans	26,127,529.63
Transfers (except to sinking funds) and refunds	975,689.52
Agency, trust, and investment	7,905,646.71
Total payments	\$108,936,172.85
Balance on hand, including funds	11,857,969.55
GRAND TOTAL	\$120,794,142.40

¹ Includes \$269,206.60 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$1,556.31 paid from balances of Federal grants for outlays.⁴ Includes \$11,202.95 for municipal general hospitals.⁵ Includes \$36,253.91 paid from balances of Federal grants for outlays; \$4,600 paid from gifts for outlays \$4,000 paid from surplus of sewer sinking fund.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1938.*

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Other	
Brookline	\$2,256,000.00	\$1,572,000.00	—	\$384,000.00	\$300,000.00	—	—	—
Arlington	1,174,727.14	690,000.00	\$8,250.09	50,000.00	400,000.00	—	—	\$6,477.05
Watertown	1,302,000.00	1,097,000.00	—	5,000.00	200,000.00	—	—	—
Belmont	1,479,500.00	697,000.00	—	182,500.00	600,000.00	—	—	—
Framingham	1,699,247.41	970,500.00	16,247.41	362,500.00	350,000.00	—	—	—
Weymouth	860,000.00	444,000.00	—	—	300,000.00	—	—	—
Methuen	857,602.13	525,750.00	23,596.13	53,256.00	250,000.00	\$5,000.00	—	—
Milton	1,184,500.00	678,000.00	—	449,000.00	50,000.00	7,500.00	—	—
Braintree	1,009,881.17	778,000.00	25,881.17	6,000.00	200,000.00	—	—	—
West Springfield	1,066,000.00	662,000.00	—	44,000.00	360,000.00	—	—	—
Winthrop	488,500.00	203,500.00	—	10,000.00	275,000.00	—	—	—
Wakefield	831,000.00	335,000.00	—	146,000.00	350,000.00	—	—	—
Greenfield	253,000.00	181,000.00	—	72,000.00	—	—	—	—
Southbridge	364,000.00	289,000.00	—	—	75,000.00	—	—	—
Norwood	1,160,896.53	840,077.00	21,251.48	120,000.00	150,000.00	—	—	29,568.05
Dedham	361,000.00	186,000.00	—	—	175,000.00	—	—	—
Saugus	1,392,484.40	683,000.00	273,484.40	36,000.00	400,000.00	—	—	—
Milford	535,467.09	353,000.00	35,467.09	—	147,000.00	—	—	—
Natick	972,058.50	367,200.00	—	82,858.50	510,000.00	—	\$12,000.00	—
Danvers	465,000.00	301,000.00	—	155,000.00	—	9,000.00	—	—
Webster	548,090.61	269,000.00	4,625.61	20,000.00	250,000.00	4,465.00	—	—
Wellesley	1,584,000.00	1,100,000.00	—	219,000.00	200,000.00	—	165,000.00	—
Winchester	667,000.00	563,000.00	—	4,000.00	100,000.00	—	—	—
Plymouth	340,750.00	251,000.00	—	39,750.00	50,000.00	—	—	—
Adams	391,000.00	290,500.00	—	—	100,000.00	500.00	—	—
Clinton	304,814.15	92,000.00	37,814.15	—	175,000.00	—	—	—
Needham	776,000.00	570,000.00	—	6,000.00	200,000.00	—	—	—
Fairhaven	417,529.09	254,940.00	62,589.09	—	100,000.00	—	—	—
Stoneham	541,901.72	254,500.00	49,401.72	38,000.00	200,000.00	—	—	—
Lexington	924,400.00	513,400.00	—	99,000.00	300,000.00	12,000.00	—	—
Athol	403,090.00	230,500.00	—	43,000.00	100,000.00	—	130,500.00	—
Reading	815,021.82	317,600.00	16,921.82	176,500.00	275,000.00	29,000.00	—	—
Northbridge	264,700.00	186,500.00	—	19,000.00	50,000.00	7,200.00	—	—
Andover	453,000.00	451,000.00	—	2,000.00	—	—	—	—
Amesbury	257,432.04	43,527.00	11,655.04	97,500.00	100,000.00	4,750.00	—	—
Easthampton	355,676.70	218,700.00	1,976.70	30,000.00	100,000.00	—	—	—
Swampscott	723,500.00	610,000.00	—	13,500.00	100,000.00	—	—	—
North Attleborough	20,000.00	—	—	—	—	—	—	—
Marblehead	775,000.00	643,000.00	—	132,000.00	75,000.00	—	—	—
Palmer	174,000.00	99,000.00	—	—	30,000.00	—	—	—
Dartmouth	312,750.00	139,250.00	—	143,500.00	30,000.00	—	—	—

	\$41,831,201.75	\$24,612,829.00	\$802,674.68	\$4,969,711.29	\$10,765,000.00	\$264,965.00	\$357,590.00	\$58,431.78
	¹ Anticipation of Federal grant.	² Anticipation of serial issue.						
Bridgewater	388,000.00	18,000.00	-	205,000.00	75,000.00	-	-	-
Middleborough	225,150.00	103,150.00	-	22,000.00	100,000.00	-	-	-
Ludlow	203,437.16	183,000.00	20,437.16	-	60,000.00	-	-	-
Hudson	341,300.00	128,400.00	-	62,900.00	130,000.00	20,000.00	-	-
Stoughton	328,000.00	182,000.00	-	46,000.00	100,000.00	-	-	-
Barnstable	147,500.00	147,500.00	-	-	100,000.00	-	-	-
Montague	296,500.00	196,500.00	-	-	100,000.00	-	-	-
Rockland	369,300.00	208,300.00	-	36,000.00	125,000.00	-	-	-
Ware	162,600.00	97,100.00	-	15,500.00	50,000.00	-	-	-
Concord	566,000.00	283,000.00	-	183,000.00	100,000.00	-	-	-
Grafton	149,998.00	29,498.00	-	-	100,000.00	20,500.00	-	-
Chelmsford	94,073.85	22,332.00	6,741.85	-	65,000.00	-	-	-
Whitman	144,000.00	88,000.00	-	6,000.00	50,000.00	-	-	-
Randolph	386,513.82	152,000.00	29,513.82	18,000.00	185,000.00	2,000.00	-	-
Franklin	234,750.00	163,500.00	2,450.00	18,800.00	50,000.00	-	-	-
Walpole	419,265.00	263,265.00	-	50,000.00	100,000.00	-	-	-
Hingham	49,000.00	49,000.00	-	-	100,000.00	-	-	-
Aquinn	336,000.00	192,000.00	23,000.00	21,000.00	30,000.00	-	-	-
North Andover	100,317.70	45,000.00	20,317.70	5,000.00	200,000.00	-	-	-
Shrewsbury	347,000.00	42,000.00	-	103,000.00	-	-	-	-
Maynard	176,000.00	176,000.00	-	-	-	-	-	-
Milbury	219,538.97	38,800.00	15,738.97	-	75,000.00	-	-	-
South Hadley	129,227.96	168,000.00	11,227.96	-	40,000.00	-	-	-
Billerica	219,000.00	42,000.00	4,500.00	25,000.00	125,000.00	22,500.00	-	-
Winchendon	309,600.00	199,600.00	-	-	110,000.00	-	-	-
Tewksbury	116,000.00	44,000.00	-	-	55,000.00	17,000.00	-	-
Mansfield	448,146.79	36,000.00	-	82,146.79	80,000.00	-	250,000.00	-
Falmouth	162,000.00	119,000.00	-	35,000.00	8,000.00	-	-	-
Auburn	233,511.31	167,500.00	6,011.31	-	50,000.00	10,000.00	-	-
Canton	174,195.52	63,500.00	1,695.52	9,000.00	100,000.00	-	-	-
Dracut	172,765.17	68,500.00	11,878.49	-	70,000.00	-	-	-
Spencer	264,150.00	165,000.00	-	33,000.00	25,000.00	21,150.00	-	22,386.68
Amherst	224,000.00	219,000.00	-	-	-	5,000.00	-	-
Uxbridge	228,350.00	128,350.00	-	-	100,000.00	-	-	-
Great Barrington	178,000.00	73,000.00	-	-	100,000.00	5,000.00	-	-
Dorchester	386,040.00	170,040.00	25,000.00	79,000.00	100,000.00	12,000.00	-	-
Westborough	7,400.00	-	-	-	-	7,400.00	-	-
Wareham	125,300.00	125,300.00	-	-	100,000.00	-	-	-
Foxborough	185,500.00	31,000.00	-	54,500.00	100,000.00	-	-	-
Abington	437,200.00	246,700.00	15,000.00	40,500.00	135,000.00	-	-	-

Anticipation of Federal grant.

3. Anticipation of serial issue.

TABLE III. — *Relation of Indebtedness to Valuation — 1938.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1938, together with the supplemental assessment of December, 1938.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, revenue loans, other temporary loans, exclusive of \$250,000 in Mansfield (see footnote on p. 131), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valu- ation	Valuation of 1938 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,201	5.8	\$5,389,797	\$313,000.00	—	\$313,000.00
2 Mansfield	6,543	5.0	7,299,477	368,146.79	—	368,146.79
3 Abington	5,696	5.0	5,722,113	287,200.00	—	287,200.00
4 Spencer	6,487	4.4	4,937,955	218,000.00	—	218,000.00
5 Saugus	15,076	4.2	17,018,052	719,000.00	—	719,000.00
6 Concord	7,723	4.2	10,550,655	466,000.00	\$22,000.00	444,000.00
7 Norwood	15,574	4.1	23,524,873	960,077.00	—	960,077.00
8 Winchendon	6,603	3.9	5,158,822	199,600.00	—	199,600.00
9 Framingham	22,651	3.9	34,489,344	1,333,000.00	—	1,333,000.00
10 Somersett	5,656	3.7	13,200,357	484,750.00	—	484,750.00
11 Danvers	13,884	3.6	12,385,262	456,000.00	15,296.20	440,703.80
12 Marblehead	10,173	3.6	21,803,182	775,000.00	—	775,000.00
13 Ipswich	6,217	3.5	7,139,888	249,040.00	—	249,040.00
14 Orange	5,383	3.4	4,951,938	167,300.00	—	167,300.00
15 Maynard	7,107	3.2	5,559,872	176,000.00	—	176,000.00
16 Methuen	21,073	3.1	18,817,409	579,006.00	—	579,006.00
17 Adams	12,858	3.0	9,535,581	290,500.00	—	290,500.00
18 Hudson	8,495	3.0	6,385,864	191,300.00	—	191,300.00
19 Rockland	7,890	2.9	8,288,308	244,300.00	—	244,300.00
20 Braintree	17,122	2.9	26,670,862	784,000.00	—	784,000.00
21 Northbridge	10,577	2.9	7,075,676	207,506.00	—	207,506.00
22 Wellesley	13,376	2.9	45,065,002	1,319,000.00	—	1,319,000.00
23 West Springfield	17,118	2.9	24,165,399	706,000.00	—	706,000.00
24 Reading	10,703	2.8	17,423,466	494,100.00	—	494,100.00
25 Ludlow	8,569	2.8	6,500,318	183,000.00	—	183,000.00
26 Andover	10,542	2.8	16,262,118	453,000.00	—	453,000.00
27 Webster	13,837	2.8	10,415,617	289,000.00	—	289,000.00
28 Athol	10,751	2.7	9,928,090	272,500.00	—	272,500.00
29 Milton	18,147	2.7	41,794,256	1,127,000.00	—	1,127,000.00
30 Lexington	10,813	2.7	22,791,102	612,400.00	—	612,400.00
31 Stoughton	8,478	2.6	8,622,793	228,000.00	—	228,000.00
32 Easthampton	10,486	2.6	9,523,085	248,700.00	—	248,700.00
33 Auburn	6,535	2.6	6,451,641	167,500.00	—	167,500.00
34 Swampscott	10,480	2.5	24,486,148	623,500.00	—	623,500.00
35 Walpole	7,449	2.5	12,797,678	319,265.00	—	319,265.00
36 Milford	15,008	2.3	15,042,524	353,000.00	—	353,000.00
37 Dartmouth	9,424	2.3	12,153,478	282,750.00	—	282,750.00
38 Needham	11,828	2.3	25,134,954	576,000.00	—	576,000.00
39 Natick	14,394	2.2	19,821,532	450,058.50	4,500.00	445,558.50
40 Wakefield	16,494	2.2	21,612,080	481,000.00	—	481,000.00
41 Southbridge	15,786	2.2	13,012,363	289,000.00	—	289,000.00
42 Fairhaven	11,005	2.2	11,575,026	254,940.00	—	254,940.00
43 Easton	5,294	2.2	5,203,927	114,500.00	—	114,500.00
44 Amherst	6,473	2.2	9,986,415	219,000.00	—	219,000.00
45 Agawam	7,206	2.2	9,736,775	213,000.00	—	213,000.00
46 Randolph	7,580	2.2	7,819,228	170,000.00	—	170,000.00
47 Franklin	7,494	2.1	8,557,956	182,300.00	—	182,300.00
48 Watertown	35,827	2.1	53,491,285	1,102,000.00	—	1,102,000.00
49 South Hadley	6,838	2.0	8,205,686	168,000.00	—	168,000.00
50 Longmeadow	5,105	2.0	13,097,987	261,000.00	—	261,000.00
51 Montague	7,967	2.0	9,896,017	196,500.00	—	196,500.00
52 Ware	7,727	2.0	5,719,435	112,600.00	—	112,600.00
53 Stoneham	10,841	1.9	15,096,645	292,500.00	—	292,500.00
54 Uxbridge	6,397	1.8	7,152,567	128,350.00	—	128,350.00
55 Winchester	13,371	1.7	33,632,400	567,000.00	—	567,000.00
56 Dracut	6,500	1.7	4,150,668	68,500.00	—	68,500.00
57 Shrewsbury	7,144	1.6	9,054,348	147,000.00	—	147,000.00
58 Belmont	24,831	1.6	53,915,219	879,500.00	20,000.00	859,500.00
59 Amesbury	10,514	1.6	9,017,630	141,027.00	—	141,027.00
60 Middleborough	8,865	1.5	8,392,080	125,150.00	—	125,150.00
61 Foxborough	5,834	1.4	6,017,506	85,500.00	—	85,500.00
62 Palmer	9,437	1.3	7,484,468	99,000.00	—	99,000.00
63 Plymouth	13,183	1.3	22,185,033	290,750.00	—	290,750.00
64 Brookline	50,319	1.2	166,843,218	1,956,000.00	—	1,956,000.00
65 Whitman	7,591	1.2	8,062,768	94,000.00	—	94,000.00
66 Weymouth	21,748	1.2	48,436,488	560,000.00	—	560,000.00
67 Arlington	38,539	1.1	60,359,871	740,000.00	64,087.67	675,912.33
68 Greenfield	15,903	1.0	25,398,887	253,000.00	—	253,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1938 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valu- ation	Valuation of 1938 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Seekonk . . .	5,011	1.0	5,475,005	\$54,500.00	—	\$54,500.00
70 Monson . . .	5,193	1.0	2,927,196	29,000.00	—	29,000.00
71 Tewksbury . .	6,563	0.9	4,802,359	44,000.00	—	44,000.00
72 Wareham . . .	6,047	0.9	13,758,498	125,300.00	—	125,300.00
73 Canton . . .	6,505	0.9	8,322,854	72,500.00	—	72,500.00
74 Great Barrington	6,369	0.9	8,568,990	73,000.00	—	73,000.00
75 Winthrop . . .	17,001	0.8	25,697,817	213,500.00	—	213,500.00
76 Clinton . . .	12,373	0.8	11,160,657	92,000.00	—	92,000.00
77 Billerica . . .	6,650	0.8	8,632,381	67,000.00	—	67,000.00
78 Dedham . . .	15,371	0.7	25,677,126	186,000.00	—	186,000.00
79 Millbury . . .	6,879	0.7	5,363,581	38,800.00	—	38,800.00
80 Grafton . . .	7,681	0.7	4,264,937	29,498.00	—	29,498.00
81 Falmouth . . .	6,537	0.7	22,516,974	154,000.00	—	154,000.00
82 North Andover .	7,164	0.6	7,710,704	50,000.00	—	50,000.00
83 Barnstable . . .	8,037	0.6	26,109,749	147,500.00	—	147,500.00
84 Chelmsford . .	7,595	0.3	7,197,216	22,332.00	—	22,332.00
85 Hingham . . .	7,330	0.3	16,239,385	49,000.00	—	49,000.00
86 No. Attleborough	10,202	0.2	10,319,381	20,000.00	—	20,000.00
87 Westborough . .	6,073	—	4,952,421	—	—	—
87 Towns	976,321	—	\$1,467,095,645	\$29,832,540.29	\$125,883.87	\$29,706,656.42

TABLE IV. — *Debt Transactions for 1938 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 136), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 136 and 137). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 127, under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED					Warrants or Orders	CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline . . .	\$395,000.00	—	\$120,000.00	\$600,000.00	—	—	\$343,500.00	—	\$22,000.00	\$600,000.00	—	—
Arlington . . .	40,000.00	\$41,000.00	—	1,100,000.00	—	\$6,477.05	130,000.00	\$23,536.06	29,000.00	1,050,000.00	—	\$5,263.01
Watertown . . .	170,000.00	—	—	900,000.00	—	—	220,000.00	—	1,000.00	900,000.00	—	—
Belmont . . .	224,000.00	—	10,000.00	1,200,000.00	—	—	206,500.00	—	24,500.00	1,200,000.00	—	—
Framingham . . .	174,000.00	35,000.00	120,000.00	850,000.00	—	—	143,400.00	—	25,500.00	850,000.00	—	—
Weymouth . . .	—	—	—	600,000.00	—	—	90,000.00	37,092.58	13,500.00	500,000.00	—	—
Methuen . . .	164,850.00	—	—	500,000.00	\$25,000.00	—	93,500.00	8,375.38	21,000.00	500,000.00	\$20,000.00	—
Milton . . .	—	—	15,000.00	410,000.00	7,500.00	—	83,000.00	—	40,000.00	360,000.00	—	—
Braintree . . .	—	30,810.00	—	550,000.00	—	—	92,000.00	4,928.83	3,000.00	530,000.00	—	—
West Springfield . . .	—	35,000.00	—	885,000.00	—	—	123,000.00	—	6,000.00	735,000.00	—	—
Winthrop . . .	—	—	—	425,000.00	—	—	64,100.00	35,000.00	12,000.00	435,000.00	—	—
Wakefield . . .	28,000.00	—	—	500,000.00	—	—	88,000.00	—	30,000.00	450,000.00	—	—
Greenfield . . .	—	—	—	300,000.00	—	—	44,000.00	—	—	300,000.00	—	—
Southbridge . . .	125,000.00	—	—	325,000.00	—	—	16,500.00	—	—	325,000.00	—	—
Norwood . . .	170,577.00	20,000.00	53,000.00	600,000.00	—	29,568.05	164,000.00	30,348.95	16,300.00	550,000.00	—	25,123.31
Dedham . . .	20,000.00	—	—	375,000.00	—	—	62,500.00	—	—	375,000.00	—	—
Saugus . . .	330,000.00	75,000.00	—	505,000.00	—	—	47,500.00	57,741.78	10,000.00	455,000.00	—	—
Milford . . .	111,000.00	—	—	447,000.00	—	—	38,000.00	6,077.11	—	372,000.00	—	—
Natick . . .	58,400.00	—	41,000.00	810,000.00	12,000.00	—	96,800.00	—	25,510.50	800,000.00	—	—
Danvers . . .	—	—	—	125,000.00	9,000.00	—	29,000.00	—	43,000.00	125,000.00	—	—
Webster . . .	50,000.00	—	20,000.00	450,000.00	130,000.00	—	57,000.00	5,225.89	39,000.00	400,000.00	4,535.00	—
Wellesley . . .	—	—	—	700,000.00	—	—	138,000.00	—	4,000.00	600,000.00	65,000.00	—
Winchester . . .	—	—	—	500,000.00	—	—	91,000.00	—	15,000.00	225,000.00	—	—
Plymouth . . .	—	—	—	275,000.00	—	—	28,500.00	—	—	360,000.00	18,000.00	—
Adams . . .	58,000.00	—	—	410,000.00	18,500.00	—	82,500.00	12,185.85	—	465,000.00	—	—
Clinton . . .	55,000.00	50,000.00	—	515,000.00	—	—	38,000.00	—	—	250,000.00	—	—
Needham . . .	—	—	—	450,000.00	—	—	75,500.00	—	1,000.00	265,000.00	—	—
Fairhaven . . .	95,050.00	20,000.00	—	305,000.00	—	—	35,155.00	21,643.16	12,000.00	425,000.00	10,000.00	—
Stoneham . . .	106,000.00	12,750.00	—	475,000.00	—	—	39,500.00	10,324.82	33,000.00	325,000.00	18,100.00	—
Lexington . . .	340,900.00	—	—	450,000.00	12,000.00	—	69,000.00	—	7,000.00	375,000.00	25,000.00	—
Athol . . .	21,000.00	—	—	175,000.00	55,590.00	—	48,500.00	—	26,500.00	700,000.00	21,200.00	—
Reading . . .	189,000.00	25,000.00	—	290,000.00	—	—	29,000.00	8,078.18	7,000.00	275,000.00	6,000.00	—
Northbridge . . .	12,000.00	—	—	275,000.00	13,200.00	—	19,000.00	—	—	275,000.00	—	—
Andover . . .	—	—	—	150,000.00	—	—	40,000.00	—	1,000.00	150,000.00	—	—
Amesbury . . .	13,327.00	20,000.00	—	175,000.00	4,750.00	—	15,000.00	8,344.96	15,000.00	200,000.00	—	—
Eastampton . . .	142,500.00	2,500.00	—	329,000.00	8,332.81	—	32,900.00	523.30	6,000.00	304,000.00	8,332.81	—
Swampscott . . .	—	—	—	100,000.00	—	—	59,050.00	—	5,500.00	150,000.00	—	—
North Attleborough . . .	—	—	—	150,000.00	—	—	16,000.00	—	—	150,000.00	—	—
Marblehead . . .	—	—	38,000.00	100,000.00	—	—	70,000.00	—	17,000.00	100,000.00	—	—

TABLE V. — *Sinking and Loan Fund Payments to the State — 1938.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$112,548.17	\$32,756.90	\$5,823.73	\$73,967.54
Arlington	42,457.13	7,749.64	2,154.91	32,552.58
Watertown	41,183.83	10,840.03	1,927.44	28,416.36
Belmont	30,966.33	6,655.42	1,853.23	22,457.68
Weymouth	29,955.90	28,188.89	1,767.01	—
Milton	26,340.50	7,919.54	1,408.55	17,012.41
Braintree	6,694.68	5,683.12	1,011.56	—
Winthrop	19,315.45	3,153.92	876.37	15,285.16
Wakefield	3,569.25	2,793.47	775.78	—
Norwood	27,269.54	27,269.54	—	—
Dedham	5,920.41	5,025.36	895.05	—
Saugus	572.80	—	572.80	—
Wellesley	10,103.22	8,577.30	1,525.92	—
Winchester	6,483.49	4,364.00	2,119.49	—
Needham	5,825.71	4,946.42	879.29	—
Stonham	10,728.62	1,918.10	534.68	8,275.84
Lexington	13,018.08	2,935.08	—	10,083.00
Reading	2,188.44	2,188.44	—	—
Swampscott	11,866.49	—	899.47	10,967.02
Stoughton	9,632.09	9,632.09	—	—
Walpole	15,289.93	15,289.93	—	—
Hingham	569.01	—	569.01	—
Canton	9,937.41	9,621.98	315.43	—
Totals	\$442,436.48	\$197,509.17	\$25,909.72	\$219,017.59

The following towns over 5,000 population made no sinking and loan fund payments in 1938 to the State on account of Metropolitan sewer, park and water systems:

Abington	Dracut	Marblehead	Rockland
Adams	Easthampton	Maynard	Seekonk
Agawam	Easton	Methuen	Shrewsbury
Amesbury	Fairhaven	Middleborough	Somerset
Amherst	Falmouth	Milford	Southbridge
Andover	Foxborough	Millbury	South Hadley
Athol	Framingham	Monson	Spencer
Auburn	Franklin	Montague	Tewksbury
Barnstable	Grafton	Natick	Uxbridge
Billerica	Great Barrington	North Andover	Ware
Bridgewater	Greenfield	North Attleborough	Wareham
Chelmsford	Hudson	Northbridge	Webster
Clinton	Ipswich	Orange	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1938.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$478,048.17	\$365,500.00	—	—	\$112,548.17	—
Arlington	234,993.19	159,000.00	\$10,000.00	—	42,457.13	\$23,536.06
Watertown	272,183.83	221,000.00	10,000.00	—	41,183.83	—
Belmont	259,566.33	221,000.00	7,000.00	\$600.00	30,966.33	—
Framingham	205,992.58	168,900.00	—	—	—	37,092.58
Weymouth	133,455.90	103,500.00	—	—	29,955.90	—
Methuen	122,875.38	114,500.00	—	—	—	8,375.38
Milton	149,340.50	123,000.00	—	—	26,340.50	—
Braintree	98,623.51	187,000.00	—	—	6,694.68	4,928.83
West Springfield	129,000.00	129,000.00	—	—	—	—
Winthrop	130,415.45	76,100.00	—	—	19,315.45	35,000.00
Wakefield	124,569.25	118,000.00	3,000.00	—	3,569.25	—
Greenfield	58,000.00	58,000.00	—	—	—	—
Southbridge	14,603.95	29,303.95	5,300.00	—	—	—
Norwood	230,555.88	172,937.39	—	—	27,269.54	30,348.95
Dedham	68,420.41	62,500.00	—	—	5,920.41	—
Saugus	110,814.58	52,500.00	—	—	572.80	57,741.78

¹ Serial loans amounting to \$8,000 were paid from balances of Federal grants for outlays.

² Serial loans amounting to \$7,196.05 were paid from balances of Federal grants for outlays.

³ Serial loans amounting to \$7,362.61 were paid from balances of Federal grants for outlays.

⁴ Serial loans amounting to \$5,000 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1938 —*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Milford	\$49,612.84	¹ \$37,535.73	\$6,000.00	—	—	\$6,077.11
Natick	90,325.42	71,510.50	3,600.00	\$15,214.92	—	—
Danvers	46,000.00	42,000.00	—	4,000.00	—	—
Webster	66,962.89	57,000.00	4,737.00	—	—	5,225.89
Wellesley	183,969.37	² 173,866.15	—	—	\$10,103.22	—
Winchester	105,483.49	95,000.00	4,000.00	—	6,483.49	—
Plymouth	43,500.00	43,500.00	—	—	—	—
Adams	82,500.00	82,500.00	—	—	—	—
Clinton	55,855.85	38,000.00	5,700.00	—	—	12,185.85
Needham	82,325.71	76,500.00	—	—	5,825.71	—
Fairhaven	56,798.16	35,155.00	—	—	—	21,643.16
Stoneham	72,553.44	51,500.00	—	—	10,728.62	10,324.82
Lexington	115,018.08	102,000.00	—	—	13,018.08	—
Athol	42,100.00	³ 37,500.00	4,600.00	—	—	—
Reading	68,766.62	55,500.00	3,000.00	—	2,188.44	8,078.18
Northbridge	30,000.00	26,000.00	4,000.00	—	—	—
Andover	41,000.00	41,000.00	—	—	—	—
Amesbury	38,344.96	30,000.00	—	—	—	8,344.96
Easthampton	39,423.30	38,900.00	—	—	—	523.30
Swampscott	76,416.49	64,550.00	—	—	11,866.49	—
North Attleborough	21,000.00	21,000.00	—	—	—	—
Marblehead	85,043.40	⁴ 85,043.40	—	—	—	—
Palmer	13,000.00	13,000.00	—	—	—	—
Dartmouth	43,625.00	43,625.00	—	—	—	—
Bridgewater	29,000.00	29,000.00	—	—	—	—
Middleborough	21,000.00	⁵ 21,000.00	—	—	—	—
Ludlow	19,562.84	17,000.00	—	—	—	2,562.84
Hudson	45,900.00	44,900.00	1,000.00	—	—	—
Stoughton	43,632.09	34,000.00	—	—	9,632.09	—
Barnstable	26,000.00	26,000.00	—	—	—	—
Montague	20,000.00	20,000.00	—	—	—	—
Rockland	21,000.00	21,000.00	—	—	—	—
Ware	11,000.00	11,000.00	—	—	—	—
Concord	55,501.00	53,500.00	2,000.00	1.00	—	—
Grafton	7,500.00	5,500.00	2,000.00	—	—	—
Chelmsford	12,424.15	11,166.00	—	—	—	1,258.15
Whitman	19,000.00	19,000.00	—	—	—	—
Randolph	28,486.18	23,000.00	—	—	—	5,486.18
Franklin	39,367.74	⁷ 33,367.74	—	—	—	6,000.00
Walpole	65,289.93	50,000.00	—	—	15,289.93	—
Hingham	17,569.01	17,000.00	—	—	569.01	—
Agawam	64,500.00	46,500.00	—	—	—	18,000.00
North Andover	7,000.00	7,000.00	—	—	—	—
Shrewsbury	37,600.00	34,000.00	3,600.00	—	—	—
Maynard	14,000.00	14,000.00	—	—	—	—
Millbury	11,876.49	4,500.00	2,500.00	—	—	4,876.49
South Hadley	36,243.55	25,000.00	—	—	—	11,243.55
Billerica	23,000.00	21,000.00	2,000.00	—	—	—
Winchendon	20,000.00	17,500.00	2,500.00	—	—	—
Tewksbury	5,000.00	5,000.00	—	—	—	—
Mansfield	26,000.00	26,000.00	—	—	—	—
Falmouth	49,500.00	49,500.00	—	—	—	—
Auburn	32,870.58	21,500.00	2,500.00	—	—	8,870.58
Canton	30,560.85	16,000.00	—	—	9,937.41	4,623.44
Dracut	16,121.51	13,000.00	—	—	—	3,121.51
Spencer	20,290.85	⁸ 17,991.73	2,000.00	—	—	299.12
Amherst	15,000.00	15,000.00	—	—	—	—
Uxbridge	12,000.00	9,000.00	3,000.00	—	—	—
Great Barrington	7,000.00	7,000.00	—	—	—	—
Ipswich	48,940.00	48,940.00	—	—	—	—
Westborough	1,800.00	—	1,800.00	—	—	—
Wareham	12,000.00	12,000.00	—	—	—	—
Foxborough	22,500.00	22,500.00	—	—	—	—
Abington	32,530.12	20,000.00	—	—	—	12,530.12
Somerset	41,750.00	41,750.00	—	—	—	—
Orange	26,400.00	26,400.00	—	—	—	—
Easton	7,500.00	7,500.00	—	—	—	—
Monson	13,000.00	13,000.00	—	—	—	—
Longmeadow	30,000.00	30,000.00	—	—	—	—
Seekonk	5,500.00	5,500.00	—	—	—	—
87 Towns	\$5,523,830.82	\$4,617,442.59	\$95,837.00	\$19,815.92	\$442,436.48	\$348,298.83

¹ Serial loans amounting to \$464.27 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$3,133.85 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$4,000 were paid from surplus of sewer sinking fund.⁴ Serial loans amounting to \$1,956.60 were paid from balances of Federal grants for outlays.⁵ Serial loans amounting to \$4,600 were paid from gifts for outlays.⁶ Serial loans amounting to \$2,000 were paid from balances of Federal grants for outlays.⁷ Serial loans amounting to \$1,132.26 were paid from balances of Federal grants for outlays.⁸ Serial loans amounting to \$8.27 were paid from balances of Federal grants for outlays.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1938					Private Trust Funds and Accounts	CASH AT END OF 1938					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$833,227.56	\$827,836.45	—	\$245.23	\$370.88	\$4,775.00	\$889,640.17	\$884,088.35	—	\$118.08	\$682.25	\$4,751.49
Arlington . . .	102,912.92	94,328.13	—	—	6,139.86	2,444.93	120,461.23	110,799.47	\$846.15	—	6,535.30	2,280.31
Watertown . . .	200,164.02	193,701.15	—	220.69	1.33	6,240.85	181,393.42	179,642.83	230.74	—	—	1,519.85
Belmont . . .	469,308.45	450,721.12	\$1,339.77	5,755.00	1,843.33	9,649.23	419,693.66	406,375.74	955.00	2,466.58	—	9,543.84
Frammingham . . .	120,220.29	121,471.34	—	974.72	5,746.29	1,027.94	235,635.98	228,733.13	—	989.66	5,123.25	789.94
Weymouth . . .	207,850.76	207,125.39	—	—	23.79	701.58	276,951.71	275,216.71	—	—	850.32	884.68
Methuen . . .	177,932.68	176,826.98	—	—	96.07	1,009.63	144,861.26	141,595.71	—	—	2,251.37	1,014.18
Milton . . .	201,779.72	187,874.11	—	356.32	3,168.89	10,380.40	204,894.79	188,065.32	1,285.75	4,065.88	—	10,877.84
Braintree . . .	243,158.39	231,317.60	—	—	8,659.03	3,181.76	237,000.19	218,484.29	15.67	4,700.40	13,799.83	—
West Springfield . . .	193,182.09	190,852.67	192.97	—	2,096.45	40.00	275,175.74	272,599.45	403.11	—	2,043.26	129.92
Winthrop . . .	262,366.98	261,800.52	—	—	38.22	528.24	213,935.24	211,698.15	—	—	1,803.32	433.77
Wakefield . . .	264,164.05	222,937.17	—	—	1,888.43	39,338.45	263,946.29	222,567.51	—	223.61	41,155.17	—
Greenfield . . .	296,843.85	295,290.93	—	—	1,552.92	—	217,873.13	215,035.08	—	—	2,838.05	—
Southbridge . . .	141,953.43	141,470.37	—	50.00	226.87	206.19	133,522.23	132,738.95	—	—	580.45	202.83
Norwood . . .	177,373.58	171,006.94	—	2,176.75	1,605.99	2,583.90	293,827.53	278,076.16	502.25	1,504.77	13,744.35	—
Dedham . . .	129,767.18	127,921.61	—	—	397.19	1,448.38	88,874.39	86,600.38	—	—	698.87	1,575.14
Saugus . . .	71,319.10	70,002.84	—	—	477.61	838.65	522,370.40	518,771.84	—	—	2,785.91	812.65
Milford . . .	46,990.43	45,953.72	—	74.93	151.12	810.66	100,713.14	99,432.70	64.49	249.59	966.36	—
Natick . . .	318,636.00	317,767.29	—	—	868.71	—	223,864.72	223,560.71	—	304.01	—	—
Danvers . . .	36,544.10	28,133.25	120.00	—	3,463.02	4,827.83	58,603.40	50,734.24	—	2,660.30	5,208.86	—
Webster . . .	145,298.72	142,235.33	—	23.35	2,959.44	80.60	217,076.03	213,993.88	905.29	2,176.86	—	—
Wellesley . . .	490,037.45	489,833.38	—	—	204.07	—	231,998.74	231,003.07	—	—	465.67	530.00
Winchester . . .	261,060.25	257,643.61	—	89.26	1,381.19	1,946.19	145,195.05	141,774.22	40.26	1,517.95	1,862.62	—
Plymouth . . .	65,630.68	65,563.19	—	—	917.49	50.00	90,009.49	83,620.29	—	6,308.25	80.95	—
Adams . . .	48,643.32	48,085.26	—	—	489.39	68.67	52,445.95	51,011.06	—	1,366.22	68.67	—
Clinton . . .	65,623.95	19,392.60	—	45,506.00	60.35	665.00	97,101.51	92,320.21	3,795.38	985.92	—	—
Nedham . . .	93,759.42	80,615.59	—	—	12,378.74	765.09	219,441.51	216,704.29	—	1,972.13	765.09	—
Marlborough . . .	33,837.27	33,068.42	—	—	783.70	5.15	33,125.06	32,392.51	—	718.44	14.11	—
Stoughton . . .	73,636.32	72,551.87	—	1,043.65	3,904.02	1,156.98	168,290.23	165,079.25	1,111.58	990.06	1,109.34	—
Lexington . . .	80,884.19	72,445.41	—	1,138.24	7,132.07	168.47	447,688.23	442,716.93	16.30	4,396.08	558.92	—
Athol . . .	112,245.17	111,706.55	—	—	243.77	294.85	92,485.80	92,004.72	—	—	186.23	294.85
Reading . . .	185,141.15	169,909.21	—	375.00	2,212.78	12,044.16	356,386.44	341,079.60	—	2,616.12	12,690.72	—
Northbridge . . .	73,320.57	72,633.50	—	—	18.77	668.30	73,860.70	72,993.70	—	188.70	678.30	—
Andover . . .	101,027.34	94,736.61	—	—	6,138.74	151.99	52,398.32	47,269.20	—	4,952.94	176.18	—
Amesbury . . .	73,256.76	72,723.93	—	—	290.23	242.60	77,282.50	76,515.95	10.00	66.20	242.60	—
Easthampton . . .	30,708.58	30,862.97	—	2.50	123.11	—	114,542.25	114,329.84	9.43	202.98	—	—
Swampscott . . .	210,643.91	209,241.95	—	—	1,396.46	5.50	137,347.68	136,470.40	—	—	873.03	4.25
North Attleborough . . .	98,847.28	91,170.05	—	—	2,296.43	5,380.80	78,860.48	69,352.28	—	—	3,614.55	5,893.65
Marblehead . . .	184,766.01	178,355.21	—	—	6,236.94	173.86	116,247.18	107,343.97	—	—	8,658.35	214.86
Palmer . . .	80,149.24	80,149.24	—	—	—	—	60,106.95	60,106.95	—	—	—	—
Dartmouth . . .	35,772.30	35,772.30	—	—	—	—	30,446.61	29,446.61	—	—	—	1,000.00

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1938

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
REVENUE.	\$201,614.67	\$228,724.23	\$268,839.20	\$224,327.05
General	166,333.02	185,842.35	203,665.01	182,185.59
<i>Taxes</i>	<i>132,564.24</i>	<i>157,898.67</i>	<i>176,915.00</i>	<i>149,800.71</i>
Property, poll, and income	130,754.25	111,673.29	176,085.39	146,614.87
Corporation, bank, etc.	1,809.99	46,225.38	829.61	3,185.84
<i>Licenses and permits</i>	<i>850.00</i>	<i>3,974.00</i>	<i>4,361.50</i>	<i>1,534.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>131.00</i>	<i>25.00</i>	<i>16.00</i>
<i>Grants and gifts</i>	<i>32,848.78</i>	<i>23,838.68</i>	<i>22,363.51</i>	<i>30,834.88</i>
For expenses	32,848.78	23,838.68	22,363.51	30,834.88
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	35,281.65	42,881.88	65,174.19	42,141.46
<i>Special assessments</i>	<i>293.62</i>	<i>897.59</i>	—	—
To meet expenses	293.62	—	—	—
To meet outlays	—	897.59	—	—
<i>Privileges</i>	<i>5,992.90</i>	<i>6,991.32</i>	<i>8,504.70</i>	<i>8,074.56</i>
<i>Departmental</i>	<i>26,854.72</i>	<i>24,931.28</i>	<i>27,320.21</i>	<i>30,101.23</i>
General government	410.00	—	1.00	34.80
Protection of persons and property	22.55	96.24	125.91	51.53
Health and sanitation	521.43	1,911.18	834.29	669.28
Highways	2,000.00	8,144.09	2,439.66	9,447.15
Charities	18,597.82	14,278.83	17,852.50	17,510.32
Soldiers' benefits	144.24	120.00	416.50	681.60
Schools	5,158.68	335.82	5,279.20	1,603.65
Libraries	—	45.12	68.81	—
Recreation	—	—	—	30.00
Unclassified	—	—	302.34	72.90
<i>Public service enterprises</i>	—	<i>8,500.58</i>	<i>23,263.60</i>	—
Electric light	—	—	—	—
Water	—	8,500.58	23,263.60	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>329.66</i>	<i>661.13</i>	—
Interest	2,140.41	1,231.45	5,424.55	3,965.67
On sinking funds	—	—	—	—
On trust and investment funds	—	26.60	398.39	1,359.18
All other	2,140.41	1,204.85	5,026.16	2,606.49
NON-REVENUE.	\$166,580.08	\$174,749.70	\$286,643.36	\$320,068.20
Offsets to outlays	8,473.97	6,323.81	3,463.52	10,292.81
<i>Departmental</i>	<i>8,473.97</i>	<i>6,323.81</i>	<i>2,129.69</i>	<i>10,292.81</i>
<i>Public service enterprises</i>	—	—	<i>1,333.83</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	145,400.00	149,000.00	261,500.00	280,180.00
<i>Loans, general purposes</i>	<i>75,400.00</i>	<i>24,000.00</i>	<i>37,500.00</i>	<i>82,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>125,000.00</i>	<i>224,000.00</i>	<i>198,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	180.00
Transfers	—	—	610.26	1,144.21
<i>From sinking funds</i>	—	—	—	—
All other	—	—	610.26	1,144.21
Refunds	886.03	378.10	457.33	3,077.22
Agency, trust, and investment	11,820.08	19,047.79	20,612.25	25,373.96
<i>Taxes and licenses for State</i>	<i>6,986.66</i>	<i>10,901.26</i>	<i>11,730.00</i>	<i>9,883.57</i>
<i>Taxes for county</i>	<i>4,566.42</i>	<i>7,128.08</i>	<i>6,994.17</i>	<i>6,459.82</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>445.85</i>	<i>915.88</i>	<i>8,188.57</i>
All other	267.00	672.60	972.20	842.00
RECAPITULATION.				
Revenue and offsets to outlays	\$210,088.64	\$235,048.04	\$272,302.72	\$234,619.86
Premiums	—	—	—	180.00
Municipal indebtedness	145,400.00	149,000.00	261,500.00	280,000.00
Transfers and refunds	886.03	378.10	1,067.59	4,221.43
Agency, trust, and investment	11,820.08	19,047.79	20,612.25	25,373.96
Total receipts	\$368,194.75	\$403,473.93	\$555,482.56	\$544,395.25
Balance on hand, including funds	20,466.95	35,985.30	36,602.63	71,706.80
GRAND TOTAL	\$388,661.70	\$439,459.23	\$592,085.19	\$616,102.05

Graded According to Population of 1935.

PAYMENTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
Maintenance	\$179,822.76	\$215,157.05	\$231,279.00	\$224,950.52
<i>Departmental</i>	<i>179,822.76</i>	<i>206,723.26</i>	<i>216,181.90</i>	<i>224,942.40</i>
General government	11,533.31	11,906.39	11,600.58	10,338.89
Protection of persons and property	6,689.45	11,170.58	31,185.99	10,482.66
Health and sanitation	2,759.50	12,181.87	6,413.35	6,428.31
Highways	20,344.15	37,244.30	29,778.69	51,194.70
Charities	78,750.48	51,166.13	55,205.92	64,997.62
Soldiers' benefits	1,468.97	2,355.01	4,209.53	7,852.27
Schools	53,070.27	75,445.58	73,746.64	64,579.43
Libraries	919.80	1,382.22	812.97	3,023.80
Recreation	537.63	185.03	765.26	284.03
Pensions	—	—	—	—
Unclassified	3,749.20	3,686.15	2,462.97	5,760.69
<i>Public service enterprises</i>	<i>—</i>	<i>7,347.35</i>	<i>11,645.92</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,347.35	11,645.92	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,086.44</i>	<i>3,451.18</i>	<i>—</i>
Administration of trust funds	—	—	—	8.12
Interest	1,523.69	3,476.39	12,187.21	2,337.28
<i>Loans, general purposes</i>	<i>1,523.69</i>	<i>3,331.39</i>	<i>2,093.96</i>	<i>2,337.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>145.00</i>	<i>10,093.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	40,583.71	29,724.97	17,208.51	26,161.43
<i>Departmental</i>	<i>40,583.71</i>	<i>28,023.92</i>	<i>14,635.90</i>	<i>96,161.43</i>
General government	13,729.49	—	—	180.53
Protection of persons and property	—	—	1,075.51	—
Health and sanitation	—	—	1,723.35	—
Highways	26,754.22	27,018.12	11,428.59	18,988.48
Charities	—	—	—	—
Schools	100.00	755.80	408.45	4,373.88
Libraries	—	250.00	—	—
Recreation	—	—	—	2,618.54
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>980.90</i>	<i>1,373.83</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	980.90	1,373.83	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>720.15</i>	<i>1,198.75</i>	<i>—</i>
Municipal indebtedness	98,100.00	141,900.00	242,813.24	183,728.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,100.00</i>	<i>11,900.00</i>	<i>23,813.24</i>	<i>10,728.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>130,000.00</i>	<i>219,000.00</i>	<i>173,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	610.26	1,144.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>610.26</i>	<i>1,144.21</i>
Refunds	886.03	378.10	457.33	3,077.22
Agency, trust, and investment	11,820.08	19,040.00	20,346.71	25,610.39
<i>Taxes and licenses for State</i>	<i>6,986.66</i>	<i>10,901.26</i>	<i>11,730.00</i>	<i>9,883.57</i>
<i>Taxes for county</i>	<i>4,566.42</i>	<i>7,128.08</i>	<i>6,994.17</i>	<i>6,459.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>459.66</i>	<i>718.14</i>	<i>8,402.20</i>
<i>All other</i>	<i>267.00</i>	<i>551.00</i>	<i>904.40</i>	<i>864.80</i>
RECAPITULATION.				
Maintenance and interest	\$181,346.45	\$218,633.44	\$243,466.21	\$227,287.80
Permanent debt (except from sinking funds)	13,100.00	11,900.00	23,813.24	10,728.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,583.71	29,724.97	17,208.51	26,161.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	130,000.00	219,000.00	173,000.00
Transfers (except to sinking funds) and refunds	886.03	378.10	1,067.59	4,221.43
Agency, trust, and investment	11,820.08	19,040.00	20,346.71	25,610.39
Total payments	\$332,736.27	\$409,676.51	\$524,902.26	\$467,009.05
<i>Balance on hand, including funds</i>	<i>55,925.43</i>	<i>29,782.72</i>	<i>67,182.93</i>	<i>149,093.00</i>
GRAND TOTAL	\$388,661.70	\$439,459.23	\$592,085.19	\$616,102.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
REVENUE.	\$247,277.58	\$209,320.87	\$239,046.20	\$260,831.82
General	216,116.09	152,748.52	151,148.78	213,630.70
<i>Taxes</i>	<i>181,869.81</i>	<i>123,082.47</i>	<i>113,649.92</i>	<i>191,166.23</i>
Property, poll, and income	178,934.92	116,939.39	100,209.12	154,131.21
Corporation, bank, etc.	2,934.89	6,143.08	13,440.80	37,035.02
<i>Licenses and permits</i>	<i>5,931.70</i>	<i>2,348.00</i>	<i>2,585.83</i>	<i>1,282.00</i>
<i>Fines and forfeits</i>	<i>326.00</i>	<i>376.50</i>	<i>42.80</i>	<i>160.00</i>
<i>Grants and gifts</i>	<i>27,988.58</i>	<i>26,859.25</i>	<i>34,870.23</i>	<i>21,022.47</i>
For expenses	27,988.58	26,859.25	34,870.23	19,522.47
For outlays	—	—	—	1,500.00
All other	—	82.30	—	—
Commercial	31,161.49	56,572.35	87,897.42	47,201.12
<i>Special assessments</i>	—	—	—	54.70
To meet expenses	—	—	—	54.70
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,851.76</i>	<i>11,174.59</i>	<i>6,969.23</i>	<i>9,812.28</i>
<i>Departmental</i>	<i>17,872.22</i>	<i>26,403.06</i>	<i>39,714.47</i>	<i>30,295.88</i>
General government	169.64	292.60	868.40	420.68
Protection of persons and property	76.20	75.04	42.32	12.45
Health and sanitation	15.75	125.00	655.67	278.61
Highways	995.32	3,177.50	3,093.48	2,521.33
Charities	16,334.20	15,394.70	32,938.84	20,607.99
Soldiers' benefits	196.50	180.00	822.86	320.00
Schools	70.84	7,109.00	1,048.01	5,937.53
Libraries	3.50	46.22	41.58	197.34
Recreation	—	—	—	—
Unclassified	10.27	3.00	203.31	—
<i>Public service enterprises</i>	<i>424.28</i>	—	<i>37,607.99</i>	—
Electric light	—	—	37,607.99	—
Water	—	—	—	—
All other	424.28	—	—	—
<i>Cemeteries</i>	<i>1,460.63</i>	65.00	1,248.18	1,005.34
<i>Interest</i>	<i>2,662.60</i>	<i>18,929.70</i>	<i>2,357.55</i>	<i>6,032.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	17,230.38	1,176.52	5,053.42
All other	2,562.60	1,699.32	1,181.03	979.50
NON-REVENUE.	\$235,717.81	\$173,410.76	\$175,474.39	\$189,011.92
Offsets to outlays	1,235.00	100.00	5,189.62	13,717.24
<i>Departmental</i>	<i>1,235.00</i>	<i>100.00</i>	<i>5,189.62</i>	<i>13,717.24</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	205,000.00	135,000.00	146,539.42	100,000.00
<i>Loans, general purposes</i>	<i>30,000.00</i>	—	<i>16,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>135,000.00</i>	<i>130,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	39.42	—
Transfers	—	16,677.53	251.56	4,024.82
<i>From sinking funds</i>	—	—	—	—
All other	—	16,677.53	251.56	4,024.82
Refunds	1,708.40	553.55	566.61	763.03
Agency, trust, and investment	27,774.41	21,079.68	22,927.18	70,506.83
<i>Taxes and licenses for State</i>	<i>14,960.78</i>	<i>12,410.00</i>	<i>9,690.00</i>	<i>18,870.00</i>
<i>Taxes for county</i>	<i>7,757.86</i>	<i>6,435.50</i>	<i>6,348.44</i>	<i>15,322.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,215.57</i>	<i>1,064.38</i>	<i>6,186.51</i>	<i>35,640.09</i>
All other	840.20	1,169.80	702.23	673.80
RECAPITULATION.				
Revenue and offsets to outlays	\$248,512.58	\$209,420.87	\$244,235.82	\$274,549.06
Premiums	—	—	39.42	—
Municipal indebtedness	205,000.00	135,000.00	146,500.00	100,000.00
Transfers and refunds	1,708.40	17,231.08	818.17	4,787.85
Agency, trust, and investment	27,774.41	21,079.68	22,927.18	70,506.83
Total receipts	\$482,995.39	\$382,731.63	\$414,520.59	\$449,843.74
Balance on hand, including funds	94,447.57	42,366.58	58,410.84	52,637.64
GRAND TOTAL	\$577,442.96	\$425,098.21	\$472,931.43	\$502,481.38

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
Maintenance	\$235,671.60	\$191,074.91	\$238,274.91	\$227,870.27
<i>Departmental</i>	<i>232,991.46</i>	<i>190,671.77</i>	<i>207,228.81</i>	<i>223,005.42</i>
General government	14,494.65	8,065.63	8,029.87	18,939.06
Protection of persons and property	22,361.73	8,766.20	6,905.16	8,215.00
Health and sanitation	11,307.18	6,480.91	4,548.77	4,572.68
Highways	35,107.76	41,705.49	31,398.76	34,882.29
Charities	68,706.81	53,856.50	90,284.58	63,803.27
Soldiers' benefits	1,252.65	2,131.03	3,881.42	5,518.63
Schools	73,070.02	66,015.29	56,508.58	77,235.04
Libraries	699.49	1,970.32	2,315.11	5,152.02
Recreation	177.93	158.45	139.07	1,574.45
Pensions	—	—	—	—
Unclassified	5,813.24	1,421.95	3,217.49	3,112.98
<i>Public service enterprises</i>	<i>78.55</i>	<i>—</i>	<i>28,886.81</i>	<i>—</i>
Electric light	—	—	28,886.81	—
Water	—	—	—	—
All other	78.55	—	—	—
<i>Cemeteries</i>	<i>2,601.59</i>	<i>400.00</i>	<i>2,159.29</i>	<i>4,758.23</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>103.14</i>	<i>—</i>	<i>106.62</i>
Interest	1,950.35	3,239.03	2,799.37	3,587.79
<i>Loans, general purposes</i>	<i>1,924.10</i>	<i>3,239.03</i>	<i>2,799.37</i>	<i>3,587.79</i>
<i>Loans, public service enterprises</i>	<i>26.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,059.90	15,562.01	33,785.42	65,258.61
<i>Departmental</i>	<i>14,730.90</i>	<i>15,562.01</i>	<i>13,453.79</i>	<i>65,258.61</i>
General government	7,953.37	111.00	—	963.18
Protection of persons and property	1,383.17	—	—	700.00
Health and sanitation	—	—	—	4,458.63
Highways	3,036.00	15,112.21	13,365.04	29,112.35
Charities	225.00	—	—	—
Schools	2,133.36	338.80	—	793.59
Libraries	—	—	—	25,394.96
Recreation	—	—	98.75	3,835.90
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>20,321.63</i>	<i>—</i>
Electric light	—	—	20,321.63	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>329.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	231,900.00	143,000.00	134,624.39	112,320.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,900.00</i>	<i>8,000.00</i>	<i>9,624.39</i>	<i>12,320.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	<i>135,000.00</i>	<i>125,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	16,677.53	251.56	4,024.82
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>16,677.53</i>	<i>251.56</i>	<i>4,024.82</i>
Refunds	1,708.40	553.55	566.61	763.03
Agency, trust, and investment	27,791.07	21,941.91	23,095.29	70,416.35
<i>Taxes and licenses for State</i>	<i>14,960.78</i>	<i>12,410.00</i>	<i>9,690.00</i>	<i>18,870.00</i>
<i>Taxes for county</i>	<i>7,757.86</i>	<i>6,435.50</i>	<i>6,343.44</i>	<i>15,322.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,232.23</i>	<i>1,926.61</i>	<i>6,356.42</i>	<i>35,551.41</i>
<i>All other</i>	<i>840.20</i>	<i>1,169.80</i>	<i>700.43</i>	<i>672.00</i>
RECAPITULATION.				
Maintenance and interest	\$237,621.95	\$194,313.94	\$241,074.28	\$231,458.06
Permanent debt (except from sinking funds)	6,900.00	8,000.00	9,624.39	12,320.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,059.90	15,562.01	33,785.42	65,258.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	225,000.00	135,000.00	125,000.00	100,000.00
Transfers (except to sinking funds) and refunds	1,708.40	17,231.08	818.17	4,787.85
Agency, trust, and investment	27,791.07	21,941.91	23,095.29	70,416.35
Total payments	\$514,081.32	\$392,048.94	\$433,397.55	\$484,240.87
<i>Balance on hand, including funds</i>	<i>63,361.64</i>	<i>33,049.27</i>	<i>39,533.88</i>	<i>18,240.51</i>
GRAND TOTAL	\$577,442.96	\$425,098.21	\$472,931.43	\$502,481.38

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
REVENUE.	\$255,755.41	\$212,706.82	\$221,751.31	\$161,689.03
General	213,669.60	175,498.82	189,591.02	127,489.63
<i>Taxes</i>	<i>177,405.36</i>	<i>127,670.76</i>	<i>165,676.55</i>	<i>101,873.30</i>
Property, poll, and income	174,070.10	116,780.06	147,836.65	100,204.77
Corporation, bank, etc.	3,335.26	10,890.70	17,839.96	1,668.53
<i>Licenses and permits</i>	<i>5,546.50</i>	<i>4,111.33</i>	<i>3,097.00</i>	<i>1,430.00</i>
<i>Fines and forfeits</i>	<i>152.03</i>	<i>25.00</i>	<i>297.85</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>30,565.71</i>	<i>43,691.73</i>	<i>20,519.62</i>	<i>24,176.33</i>
For expenses	30,565.71	33,191.73	20,519.62	24,176.33
For outlays	—	10,500.00	—	—
All other	—	—	—	—
Commercial	42,085.81	37,208.00	32,160.29	34,199.46
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.00</i>
To meet expenses	—	—	—	9.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>13,091.69</i>	<i>6,208.06</i>	<i>10,411.26</i>	<i>6,473.80</i>
<i>Departmental</i>	<i>25,310.33</i>	<i>26,102.89</i>	<i>19,060.12</i>	<i>17,496.59</i>
General government	264.88	1,149.50	1,326.77	195.30
Protection of persons and property	274.95	84.12	41.50	59.23
Health and sanitation	343.64	99.29	260.71	428.56
Highways	—	6,626.79	125.50	8,318.13
Charities	19,939.49	16,354.03	11,393.06	7,686.66
Soldiers' benefits	—	620.00	352.50	—
Schools	3,336.11	1,126.65	5,197.00	579.22
Libraries	134.40	42.51	—	98.49
Recreation	43.86	—	54.29	—
Unclassified	973.00	—	308.79	131.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,968.49</i>
Electric light	—	—	—	—
Water	—	—	—	7,968.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,656.85</i>	<i>1,425.33</i>	<i>911.45</i>	<i>803.37</i>
<i>Interest</i>	<i>2,026.94</i>	<i>3,471.72</i>	<i>1,777.46</i>	<i>1,448.15</i>
On sinking funds	—	—	—	—
On trust and investment funds	113.23	489.39	43.24	476.38
All other	1,913.71	2,982.33	1,734.22	971.77
NON-REVENUE.	\$106,275.21	\$166,094.22	\$230,917.90	\$97,550.86
Offsets to outlays	1,258.85	1,684.36	18,188.74	—
<i>Departmental</i>	<i>1,258.85</i>	<i>1,684.36</i>	<i>18,188.74</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	68,000.00	145,373.80	185,400.00	84,000.00
<i>Loans, general purposes</i>	<i>35,000.00</i>	<i>54,000.00</i>	<i>7,900.00</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>33,000.00</i>	<i>91,000.00</i>	<i>177,500.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>373.80</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	958.44	388.46	114.62	846.29
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	958.44	388.46	114.62	846.29
Refunds	353.23	887.43	266.36	256.51
Agency, trust, and investment	35,704.69	17,760.17	26,948.18	12,448.06
<i>Taxes and licenses for State</i>	<i>18,880.00</i>	<i>9,350.00</i>	<i>13,090.00</i>	<i>7,668.29</i>
<i>Taxes for county</i>	<i>15,322.94</i>	<i>6,125.69</i>	<i>10,629.43</i>	<i>2,749.54</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>310.15</i>	<i>1,385.08</i>	<i>2,874.15</i>	<i>1,289.83</i>
All other	1,191.60	899.40	334.60	740.40
RECAPITULATION.				
Revenue and offsets to outlays	\$257,014.26	\$214,391.18	\$239,940.05	\$161,689.03
Premiums	—	373.80	—	—
Municipal indebtedness	68,000.00	145,000.00	185,400.00	84,000.00
Transfers and refunds	1,311.67	1,275.89	380.98	1,102.80
Agency, trust, and investment	35,704.69	17,760.17	26,948.18	12,448.06
Total receipts	\$362,030.62	\$378,801.04	\$452,669.21	\$259,239.89
Balance on hand, including funds	71,280.63	40,026.38	47,404.74	22,784.91
GRAND TOTAL	\$433,311.25	\$418,827.42	\$500,073.95	\$282,024.80

Graded According to Population of 1935 — Continued.

PAYMENTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
Maintenance	\$228,892.25	\$216,158.85	\$179,891.26	\$132,444.42
<i>Departmental</i>	<i>225,352.97</i>	<i>214,686.18</i>	<i>177,515.97</i>	<i>124,207.93</i>
General government	10,967.47	9,168.38	9,725.36	9,332.64
Protection of persons and property	5,464.25	11,329.94	12,501.11	10,636.25
Health and sanitation	10,150.77	4,942.07	5,117.86	4,307.24
Highways	34,249.57	31,666.41	30,355.39	36,956.90
Charities	73,976.05	86,498.36	47,849.42	26,736.16
Soldiers' benefits	2,467.72	8,841.26	3,134.11	1,477.49
Schools	80,586.73	54,652.23	62,108.13	29,980.65
Libraries	3,155.94	4,320.34	2,513.71	2,522.23
Recreation	567.81	176.90	1,039.37	447.94
Pensions	—	—	—	—
Unclassified	3,766.66	3,090.29	3,171.51	1,810.43
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,197.67</i>
Electric light	—	—	—	—
Water	—	—	—	5,197.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,539.28</i>	<i>1,472.67</i>	<i>2,375.29</i>	<i>3,038.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	680.45	2,491.05	2,231.37	6,157.16
<i>Loans, general purposes</i>	<i>680.45</i>	<i>2,491.05</i>	<i>2,231.37</i>	<i>1,093.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,063.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	97,497.53	11,943.41	36,605.34	6,645.11
<i>Departmental</i>	<i>96,674.01</i>	<i>11,743.41</i>	<i>36,605.34</i>	<i>5,836.77</i>
General government	300.00	—	194.42	161.00
Protection of persons and property	—	910.62	—	280.00
Health and sanitation	8,155.50	—	—	114.74
Highways	14,095.60	8,469.59	35,061.59	5,281.03
Charities	—	1,500.00	—	—
Schools	74,122.91	863.20	944.20	—
Libraries	—	—	233.50	—
Recreation	—	—	171.63	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>823.52</i>	<i>200.00</i>	<i>—</i>	<i>808.34</i>
Municipal indebtedness	46,000.00	84,400.00	214,200.00	63,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>9,400.00</i>	<i>14,200.00</i>	<i>18,000.00</i>
<i>Bonds refunded, current year</i>	<i>33,000.00</i>	<i>75,000.00</i>	<i>200,000.00</i>	<i>45,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	958.44	388.46	114.62	846.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>958.44</i>	<i>388.46</i>	<i>114.62</i>	<i>846.29</i>
Refunds	353.23	887.43	266.36	256.51
Agency, trust, and investment	36,208.48	17,747.70	27,087.42	12,480.02
<i>Taxes and licenses for State</i>	<i>18,880.00</i>	<i>9,350.00</i>	<i>15,090.00</i>	<i>7,668.29</i>
<i>Taxes for county</i>	<i>15,322.94</i>	<i>6,125.69</i>	<i>10,629.43</i>	<i>2,749.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>862.54</i>	<i>1,486.01</i>	<i>3,013.39</i>	<i>1,321.79</i>
<i>All other</i>	<i>1,143.00</i>	<i>786.00</i>	<i>354.60</i>	<i>740.40</i>
RECAPITULATION.				
Maintenance and interest	\$229,572.70	\$218,649.90	\$182,122.63	\$138,601.58
Permanent debt (except from sinking funds)	13,000.00	9,400.00	14,200.00	18,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	97,497.53	11,943.41	36,605.34	6,645.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	33,000.00	75,000.00	200,000.00	45,000.00
Transfers (except to sinking funds) and refunds	1,311.67	1,275.89	380.98	1,102.80
Agency, trust, and investment	36,208.48	17,747.70	27,087.42	12,480.02
Total payments	\$410,590.38	\$334,016.90	\$460,396.37	\$221,829.51
<i>Balance on hand, including funds</i>	<i>22,720.87</i>	<i>84,810.52</i>	<i>39,677.58</i>	<i>60,195.29</i>
GRAND TOTAL	\$433,311.25	\$418,827.42	\$500,073.95	\$282,024.80

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
REVENUE.	\$175,499.22	\$223,645.75	\$146,174.13	\$268,095.48
General	136,052.62	175,623.69	123,517.67	159,358.62
Taxes	114,204.61	145,494.52	100,231.54	126,385.33
Property, poll, and income	108,249.42	143,030.30	93,239.23	120,047.03
Corporation, bank, etc.	5,955.19	2,464.22	6,992.31	6,338.30
Licenses and permits	3,585.00	6,270.00	2,540.90	1,881.50
Fines and forfeits	107.44	110.00	445.00	10.00
Grants and gifts	18,155.57	23,749.17	20,300.23	31,081.79
For expenses	13,855.57	23,749.17	20,300.23	31,081.79
For outlays	4,300.00	—	—	—
All other	—	—	—	—
Commercial	39,446.60	48,022.06	22,656.46	108,736.86
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	7,556.17	7,313.76	4,873.32	9,885.01
Departmental	17,185.92	15,967.61	15,418.98	27,414.12
General government	66.80	823.40	56.85	657.85
Protection of persons and property	30.65	135.20	42.67	68.43
Health and sanitation	442.29	586.39	573.53	1,685.59
Highways	6,172.02	—	1,012.50	7,278.43
Charities	8,659.71	10,683.17	12,622.96	16,208.38
Soldiers' benefits	120.00	70.00	47.50	430.00
Schools	1,004.00	3,512.65	682.62	989.62
Libraries	83.45	146.80	45.00	95.82
Recreation	—	—	—	—
Unclassified	607.00	10.00	335.35	—
Public service enterprises	10,997.80	19,862.46	—	68,988.72
Electric light	—	—	—	54,468.97
Water	10,997.80	17,777.28	—	14,499.75
All other	—	2,085.18	—	—
Cemeteries	—	1,899.80	229.26	63.16
Interest	3,706.71	2,978.43	2,134.90	2,405.85
On sinking funds	—	—	—	—
On trust and investment funds	242.44	144.37	1,172.26	15.63
All other	3,464.27	2,834.06	962.64	2,390.22
NON-REVENUE.	\$16,819.59	\$122,381.59	\$97,305.90	\$84,411.94
Offsets to outlays	450.00	—	8,731.80	11,227.24
Departmental	450.00	—	8,731.80	10,977.24
Public service enterprises	—	—	—	250.00
Cemeteries	—	—	—	—
Municipal indebtedness	—	90,000.00	61,500.00	55,000.00
Loans, general purposes	—	—	14,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	90,000.00	47,500.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	229.00	136.23	1,463.11	—
From sinking funds	—	—	—	—
All other	229.00	136.23	1,463.11	—
Refunds	1,656.23	1,042.44	643.30	1,050.94
Agency, trust, and investment	14,484.36	31,202.92	24,967.69	17,133.76
Taxes and licenses for State	10,030.00	11,928.45	9,690.00	9,520.00
Taxes for county	3,604.96	14,524.35	5,024.98	6,237.07
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	4,261.12	3,200.01	379.49
All other	849.40	489.00	7,052.70	997.20
RECAPITULATION.				
Revenue and offsets to outlays	\$175,949.22	\$223,645.75	\$154,905.93	\$279,322.72
Premiums	—	90,000.00	61,500.00	55,000.00
Municipal indebtedness	—	1,178.67	2,106.41	1,050.94
Transfers and refunds	1,885.23	31,202.92	24,967.69	17,133.76
Agency, trust, and investment	14,484.36	—	—	—
Total receipts	\$192,318.81	\$346,027.34	\$243,480.03	\$352,507.42
Balance on hand, including funds	40,644.35	9,653.52	35,305.24	54,674.63
GRAND TOTAL	\$232,963.16	\$355,680.86	\$278,785.27	\$407,182.05

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
Maintenance	\$139,198.95	\$207,907.91	\$155,053.30	\$267,083.06
<i>Departmental</i>	<i>129,862.25</i>	<i>181,974.66</i>	<i>164,795.68</i>	<i>212,944.12</i>
General government	7,611.18	12,795.71	10,535.04	10,681.26
Protection of persons and property	13,233.01	10,823.83	5,395.11	4,370.33
Health and sanitation	4,621.57	10,793.63	6,735.59	7,327.69
Highways	25,956.65	19,216.69	13,678.43	38,543.07
Charities	27,252.92	57,917.71	55,249.69	61,883.50
Soldiers' benefits	2,274.79	4,527.70	1,202.08	4,978.79
Schools	11,699.77	58,391.05	59,181.57	80,660.60
Libraries	2,063.15	3,136.23	1,642.42	3,003.23
Recreation	557.16	293.10	282.60	495.70
Pensions	—	—	—	—
Unclassified	4,592.05	4,079.01	893.15	999.95
<i>Public service enterprises</i>	<i>9,336.70</i>	<i>23,611.37</i>	<i>—</i>	<i>53,979.41</i>
Electric light	—	—	—	47,658.32
Water	9,336.70	17,874.65	—	6,321.09
All other	—	5,736.72	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,321.88</i>	<i>257.02</i>	<i>159.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,850.00	2,356.00	751.37	2,659.61
<i>Loans, general purposes</i>	<i>1,425.00</i>	<i>2,356.00</i>	<i>751.37</i>	<i>3,068.36</i>
<i>Loans, public service enterprises</i>	<i>425.00</i>	<i>—</i>	<i>—</i>	<i>591.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	17,538.26	8,134.79	23,080.37	34,207.74
<i>Departmental</i>	<i>14,744.23</i>	<i>6,714.19</i>	<i>23,080.37</i>	<i>28,067.96</i>
General government	138.08	247.17	5,401.80	—
Protection of persons and property	—	3,926.46	—	341.31
Health and sanitation	153.91	—	—	—
Highways	9,518.97	976.10	17,678.57	23,308.17
Charities	—	—	—	—
Schools	—	848.23	—	4,418.48
Libraries	441.37	—	—	—
Recreation	4,491.90	716.23	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,794.03</i>	<i>1,420.60</i>	<i>—</i>	<i>6,139.78</i>
Electric light	—	—	—	5,975.03
Water	2,794.03	1,420.60	—	164.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	101,000.00	49,948.00	38,950.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>6,000.00</i>	<i>9,948.00</i>	<i>18,950.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>95,000.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	229.00	136.23	1,463.11	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>229.00</i>	<i>136.23</i>	<i>1,463.11</i>	<i>—</i>
Refunds	1,656.23	1,042.44	643.30	1,050.94
Agency, trust, and investment	14,496.00	31,211.06	24,671.99	17,158.62
<i>Taxes and licenses for State</i>	<i>10,030.00</i>	<i>11,928.45</i>	<i>9,690.00</i>	<i>9,520.00</i>
<i>Taxes for county</i>	<i>3,604.96</i>	<i>14,524.55</i>	<i>5,024.98</i>	<i>6,237.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13.44</i>	<i>4,269.26</i>	<i>2,904.31</i>	<i>397.15</i>
<i>All other</i>	<i>847.60</i>	<i>489.00</i>	<i>7,052.70</i>	<i>1,004.40</i>
RECAPITULATION.				
Maintenance and interest	\$141,048.95	\$210,263.91	\$155,804.67	\$269,742.67
Permanent debt (except from sinking funds)	6,000.00	6,000.00	9,948.00	18,950.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,538.26	8,134.79	23,080.37	34,207.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	95,000.00	40,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,885.23	1,178.67	2,106.41	1,050.94
Agency, trust, and investment	14,496.00	31,211.06	24,671.99	17,158.62
Total payments	\$180,968.44	\$351,788.43	\$255,611.44	\$361,109.97
Balance on hand, including funds	51,994.72	3,892.43	23,173.83	46,072.08
GRAND TOTAL	\$232,963.16	\$355,680.86	\$278,785.27	\$407,182.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
REVENUE.	\$133,940.95	\$170,653.90	\$311,894.10	\$562,643.78
General	168,490.98	126,486.58	240,387.20	430,014.28
<i>Taxes</i>	<i>68,735.58</i>	<i>105,076.70</i>	<i>225,367.83</i>	<i>398,023.69</i>
Property, poll, and income	65,964.07	103,303.74	223,845.96	392,730.91
Corporation, bank, etc.	2,771.51	1,772.96	1,521.87	5,292.78
<i>Licenses and permits</i>	<i>1,350.50</i>	<i>3,076.50</i>	<i>320.50</i>	<i>5,607.60</i>
<i>Fines and forfeits</i>	<i>344.20</i>	<i>7.60</i>	<i>299.00</i>	<i>99.55</i>
<i>Grants and gifts</i>	<i>38,060.70</i>	<i>18,325.78</i>	<i>14,399.87</i>	<i>26,283.44</i>
For expenses	38,060.70	18,325.78	12,389.04	26,283.44
For outlays	—	—	2,010.83	—
All other	—	—	—	—
Commercial	25,449.97	44,167.32	71,506.90	132,629.50
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>430.87</i>
To meet expenses	—	—	—	430.87
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,126.64</i>	<i>5,667.50</i>	<i>17,276.43</i>	<i>13,761.98</i>
<i>Departmental</i>	<i>16,610.04</i>	<i>27,404.08</i>	<i>10,785.04</i>	<i>19,559.01</i>
General government	42.75	266.30	633.40	1,810.38
Protection of persons and property	15.00	105.31	48.11	1,272.40
Health and sanitation	—	108.57	175.00	116.90
Highways	2,808.70	4,375.50	41.80	—
Charities	10,067.88	13,004.21	6,645.27	14,052.47
Soldiers' benefits	408.00	116.00	—	872.50
Schools	3,267.71	9,393.06	2,073.41	1,386.86
Libraries	—	—	333.17	—
Recreation	—	—	—	—
Unclassified	—	35.13	834.88	47.50
<i>Public service enterprises</i>	<i>—</i>	<i>9,806.78</i>	<i>34,632.64</i>	<i>91,958.92</i>
Electric light	—	—	—	—
Water	—	9,806.78	34,632.64	91,958.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>714.90</i>	<i>—</i>	<i>2,375.33</i>	<i>—</i>
<i>Interest</i>	<i>1,998.39</i>	<i>1,288.96</i>	<i>6,437.46</i>	<i>6,918.72</i>
On sinking funds	—	—	—	—
On trust and investment funds	716.92	329.67	4,408.96	458.49
All other	1,281.47	959.29	2,028.50	6,460.23
NON-REVENUE.	\$95,092.54	\$86,188.08	\$161,569.76	\$450,984.16
Offsets to outlays	17,442.25	11,785.41	—	863.10
<i>Departmental</i>	<i>17,442.25</i>	<i>11,785.41</i>	<i>—</i>	<i>863.10</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,000.00	58,000.20	100,000.28	394,307.28
<i>Loans, general purposes</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>24,200.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>330,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>.20</i>	<i>.28</i>	<i>107.28</i>
Transfers	84.00	—	4,473.06	482.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	84.00	—	4,473.06	482.34
Refunds	259.77	351.31	1,025.59	1,431.40
Agency, trust, and investment	12,306.52	16,051.16	56,070.83	53,900.04
<i>Taxes and licenses for State</i>	<i>4,760.00</i>	<i>9,690.00</i>	<i>25,708.37</i>	<i>31,290.00</i>
<i>Taxes for county</i>	<i>5,072.46</i>	<i>5,777.79</i>	<i>15,306.07</i>	<i>21,394.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,861.46</i>	<i>23.57</i>	<i>13,637.54</i>	<i>82.65</i>
All other	612.60	559.80	1,418.85	1,132.40
RECAPITULATION.				
Revenue and offsets to outlays	\$151,383.20	\$182,439.31	\$311,894.10	\$563,506.88
Premiums	—	.20	.28	107.28
Municipal indebtedness	65,000.00	58,000.00	100,000.00	394,200.00
Transfers and refunds	343.77	351.31	5,498.65	1,913.74
Agency, trust, and investment	12,306.52	16,051.16	56,070.83	53,900.04
Total receipts	\$229,033.49	\$256,841.98	\$473,463.86	\$1,013,627.94
Balance on hand, including funds	5,371.60	18,364.30	92,843.54	18,102.61
GRAND TOTAL	\$234,405.09	\$275,206.28	\$566,307.40	\$1,031,730.55

Graded According to Population of 1935 — Continued.

PAYMENTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
Maintenance	\$128,613.93	\$167,978.25	\$254,759.46	\$428,419.88
<i>Departmental</i>	<i>127,499.68</i>	<i>158,967.46</i>	<i>253,956.02</i>	<i>397,702.46</i>
General government	4,488.82	10,168.98	16,058.44	30,562.06
Protection of persons and property	5,408.43	12,481.01	40,002.92	94,991.03
Health and sanitation	1,642.46	5,141.32	7,266.52	28,059.50
Highways	30,249.68	28,097.69	46,648.30	64,303.27
Charities	33,798.03	45,763.30	21,339.52	64,362.03
Soldiers' benefits	829.82	3,020.88	200.00	9,232.16
Schools	45,360.92	49,972.22	81,002.55	89,803.78
Libraries	869.84	1,700.00	7,865.08	2,796.89
Recreation	217.10	621.31	5,692.26	3,958.87
Pensions	—	—	—	—
Unclassified	4,634.58	2,000.75	7,880.43	9,632.87
<i>Public service enterprises</i>	<i>—</i>	<i>9,010.79</i>	<i>11,937.72</i>	<i>30,717.42</i>
Electric light	—	—	—	—
Water	—	9,010.79	11,937.72	30,717.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,114.25</i>	<i>—</i>	<i>8,865.72</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	754.16	2,461.27	12,119.89	26,314.76
<i>Loans, general purposes</i>	<i>754.16</i>	<i>2,461.27</i>	<i>5,904.89</i>	<i>1,692.40</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,215.00</i>	<i>24,622.36</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	32,151.07	27,590.66	14,291.17	162,990.07
<i>Departmental</i>	<i>32,151.07</i>	<i>27,097.79</i>	<i>9,297.83</i>	<i>114,634.77</i>
General government	598.50	—	—	811.80
Protection of persons and property	—	—	1,596.50	16,317.40
Health and sanitation	—	1,414.69	3,703.92	10,897.10
Highways	30,955.57	24,728.13	1,976.48	75,564.07
Charities	—	—	—	—
Schools	550.00	954.97	174.71	971.00
Libraries	—	—	—	—
Recreation	47.00	—	1,846.22	10,073.40
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>492.87</i>	<i>2,982.51</i>	<i>48,355.30</i>
Electric light	—	—	—	—
Water	—	492.87	2,982.51	48,355.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,010.83</i>	<i>—</i>
Municipal indebtedness	48,000.00	32,000.00	137,372.62	312,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>7,000.00</i>	<i>37,372.62</i>	<i>42,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>25,000.00</i>	<i>100,000.00</i>	<i>270,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	84.00	—	4,473.06	482.34
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>84.00</i>	<i>—</i>	<i>4,473.06</i>	<i>482.34</i>
Refunds	259.77	351.31	1,025.59	1,431.49
Agency, trust, and investment	12,457.17	16,330.83	58,621.54	53,876.19
<i>Taxes and licenses for State</i>	<i>4,760.00</i>	<i>9,690.00</i>	<i>25,708.37</i>	<i>31,290.00</i>
<i>Taxes for county</i>	<i>5,072.46</i>	<i>5,777.79</i>	<i>15,806.07</i>	<i>21,394.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,020.51</i>	<i>903.24</i>	<i>16,112.30</i>	<i>58.80</i>
<i>All other</i>	<i>604.20</i>	<i>559.80</i>	<i>1,494.80</i>	<i>1,132.40</i>
RECAPITULATION.				
Maintenance and interest	\$129,368.09	\$170,439.52	\$266,879.35	\$454,734.64
Permanent debt (except from sinking funds)	3,000.00	7,000.00	37,372.62	42,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	32,151.07	27,590.66	14,291.17	162,990.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	25,000.00	100,000.00	270,000.00
Transfers (except to sinking funds) and refunds	343.77	351.31	5,498.65	1,913.74
Agency, trust, and investment	12,457.17	16,330.83	58,621.54	53,876.19
Total payments	\$222,320.10	\$246,712.32	\$482,663.33	\$985,914.64
Balance on hand, including funds	12,084.99	28,493.96	83,644.07	45,815.91
GRAND TOTAL	\$234,405.09	\$275,206.28	\$566,307.40	\$1,031,730.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
REVENUE.	\$219,100.18	\$246,231.47	\$260,312.02	\$170,184.88
General	180,445.16	197,002.09	204,097.80	138,727.17
<i>Taxes</i>	<i>151,510.90</i>	<i>182,294.48</i>	<i>180,819.10</i>	<i>103,538.17</i>
Property, poll, and income	129,781.95	181,381.64	154,210.36	95,884.82
Corporation, bank, etc.	21,728.95	912.84	26,608.74	7,653.35
<i>Licenses and permits</i>	<i>1,938.00</i>	<i>408.60</i>	<i>1,396.16</i>	<i>2,517.75</i>
<i>Fines and forfeits</i>	<i>6.60</i>	<i>450.60</i>	—	<i>159.60</i>
<i>Grants and gifts</i>	<i>26,989.66</i>	<i>13,848.61</i>	<i>21,882.54</i>	<i>32,511.65</i>
For expenses	26,989.66	13,848.61	21,882.54	32,511.65
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	38,655.02	49,229.38	56,214.22	31,457.71
<i>Special assessments</i>	—	<i>38.94</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	—	38.94	—	—
<i>Privileges</i>	<i>6,864.64</i>	<i>8,848.78</i>	<i>10,898.67</i>	<i>4,765.07</i>
<i>Departmental</i>	<i>28,990.75</i>	<i>15,661.85</i>	<i>30,022.45</i>	<i>22,866.71</i>
General government	267.80	114.35	434.27	498.03
Protection of persons and property	358.38	100.01	148.01	141.85
Health and sanitation	128.71	327.11	419.43	675.28
Highways	10,783.93	2,250.35	19.70	8,270.05
Charities	15,555.76	11,505.26	28,435.03	9,390.00
Soldiers' benefits	332.50	3.00	300.00	—
Schools	1,510.47	984.21	219.28	3,891.50
Libraries	43.20	264.11	24.96	—
Recreation	10.00	—	—	—
Unclassified	—	113.45	21.77	—
<i>Public service enterprises</i>	—	<i>20,722.12</i>	<i>10,555.28</i>	—
Electric light	—	—	—	—
Water	—	20,722.12	10,555.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,126.99</i>	—	—	<i>1,990.65</i>
<i>Interest</i>	<i>1,672.64</i>	<i>3,957.69</i>	<i>4,737.82</i>	<i>1,835.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	646.66	615.54	961.13	353.81
All other	1,025.98	3,342.15	3,776.69	1,481.47
NON-REVENUE.	\$203,184.89	\$241,264.98	\$142,203.26	\$129,858.93
Offsets to outlays	971.83	4,959.59	6,740.72	—
<i>Departmental</i>	<i>971.83</i>	<i>4,959.59</i>	<i>6,740.72</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	179,169.29	211,500.00	110,019.33	112,720.88
<i>Loans, general purposes</i>	<i>19,000.00</i>	<i>11,500.00</i>	<i>20,000.00</i>	<i>16,700.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>200,000.00</i>	<i>90,000.00</i>	<i>96,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>169.29</i>	—	<i>19.33</i>	<i>20.88</i>
Transfers	1,163.94	640.52	484.58	692.90
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,163.94</i>	<i>640.52</i>	<i>484.58</i>	<i>692.90</i>
Refunds	623.08	1,142.25	1,769.84	534.68
Agency, trust, and investment	21,256.75	23,022.62	23,188.79	15,910.47
<i>Taxes and licenses for State</i>	<i>11,560.00</i>	<i>16,177.71</i>	<i>12,920.00</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>6,892.80</i>	<i>5,804.59</i>	<i>8,837.06</i>	<i>5,011.93</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,244.55</i>	<i>170.32</i>	<i>953.93</i>	<i>2,682.07</i>
<i>All other</i>	<i>559.40</i>	<i>870.00</i>	<i>477.80</i>	<i>566.47</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$220,072.01	\$251,191.06	\$267,052.74	\$170,184.88
Premiums	169.29	—	19.33	20.88
Municipal indebtedness	179,000.00	211,500.00	110,000.00	112,700.00
Transfers and refunds	1,787.02	1,782.77	2,254.42	1,227.58
Agency, trust, and investment	21,256.75	23,022.62	23,188.79	15,910.47
Total receipts	\$422,285.07	\$487,496.45	\$402,515.28	\$300,043.81
<i>Balance on hand, including funds</i>	<i>38,410.57</i>	<i>28,669.57</i>	<i>28,850.78</i>	<i>26,050.06</i>
GRAND TOTAL	\$460,695.64	\$516,166.02	\$431,366.06	\$326,093.87

Graded According to Population of 1935 — Continued.

PAYMENTS	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
Maintenance	\$217,372.19	\$223,302.16	\$243,544.72	\$167,111.67
<i>Departmental</i>	<i>215,366.20</i>	<i>212,883.17</i>	<i>229,849.35</i>	<i>164,882.68</i>
General government	9,478.12	12,816.20	10,536.45	8,079.87
Protection of persons and property	15,347.12	19,103.64	11,444.47	12,178.59
Health and sanitation	5,014.94	6,404.44	9,666.68	4,895.86
Highways	50,889.05	48,640.06	34,160.85	33,574.97
Charities	54,055.63	38,447.39	88,065.66	46,451.09
Soldiers' benefits	6,984.90	1,953.05	5,111.44	2,760.07
Schools	63,598.22	77,085.21	60,952.08	52,923.92
Libraries	2,839.96	3,170.47	6,172.00	1,965.98
Recreation	1,321.05	473.98	707.67	478.57
Pensions	—	—	—	—
Unclassified	5,837.21	4,788.73	3,032.05	1,573.76
<i>Public service enterprises</i>	<i>—</i>	<i>10,418.99</i>	<i>13,695.37</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,418.99	13,695.37	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,005.99</i>	<i>—</i>	<i>—</i>	<i>2,228.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,915.77	5,496.80	2,638.64	2,570.80
<i>Loans, general purposes</i>	<i>1,915.77</i>	<i>4,244.30</i>	<i>1,820.51</i>	<i>2,570.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,252.50</i>	<i>818.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,058.91	22,150.20	25,574.36	11,939.86
<i>Departmental</i>	<i>33,186.38</i>	<i>15,915.17</i>	<i>15,041.53</i>	<i>11,939.86</i>
General government	252.81	2,420.73	—	5,327.46
Protection of persons and property	1,222.42	353.11	—	271.25
Health and sanitation	1,697.63	257.45	2,137.31	—
Highways	10,532.08	12,079.97	10,851.92	6,341.15
Charities	—	—	—	—
Schools	18,714.32	203.91	1,927.30	—
Libraries	—	—	—	—
Recreation	767.12	—	—	—
Unclassified	—	—	125.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,835.03</i>	<i>10,532.83</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,835.03	10,532.83	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,872.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	133,500.00	200,507.47	104,235.78	103,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>22,007.47</i>	<i>14,235.78</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>178,500.00</i>	<i>90,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,163.94	640.52	484.58	692.90
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,163.94</i>	<i>640.52</i>	<i>484.58</i>	<i>692.90</i>
Refunds	623.08	1,142.25	1,769.84	534.68
Agency, trust, and investment	20,953.26	23,223.99	22,891.02	15,906.92
<i>Taxes and licenses for State</i>	<i>11,560.00</i>	<i>16,177.71</i>	<i>12,920.00</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>6,892.80</i>	<i>5,804.59</i>	<i>8,837.06</i>	<i>5,011.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,129.06</i>	<i>369.89</i>	<i>656.16</i>	<i>2,678.52</i>
<i>All other</i>	<i>371.40</i>	<i>871.80</i>	<i>477.80</i>	<i>566.47</i>
RECAPITULATION.				
Maintenance and interest	\$219,287.96	\$228,798.96	\$246,183.36	\$169,682.47
Permanent debt (except from sinking funds)	8,500.00	22,007.47	14,235.78	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,058.91	22,150.20	25,574.36	11,939.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	178,500.00	90,000.00	90,000.00
Transfers (except to sinking funds) and refunds	1,787.02	1,782.77	2,254.42	1,227.58
Agency, trust, and investment	20,953.26	23,223.99	22,891.02	15,906.92
Total payments	\$412,587.15	\$476,463.39	\$401,138.94	\$301,756.83
Balance on hand, including funds	48,108.49	39,702.63	30,227.12	24,337.04
GRAND TOTAL	\$460,695.64	\$516,166.02	\$431,366.06	\$326,093.87

¹ Includes \$1,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
REVENUE.	\$303,427.19	\$152,221.13	\$363,320.13	\$330,987.73
General	236,356.85	120,938.68	329,271.31	296,206.26
<i>Taxes</i>	<i>172,660.36</i>	<i>96,417.88</i>	<i>298,849.00</i>	<i>276,106.25</i>
Property, poll, and income	168,997.32	77,750.28	294,582.08	272,862.83
Corporation, bank, etc.	3,663.04	18,667.60	4,266.92	3,243.42
<i>Licenses and permits</i>	<i>338.50</i>	<i>1,842.00</i>	<i>5,017.50</i>	<i>3,495.50</i>
<i>Fines and forfeits</i>	<i>42.50</i>	<i>49.90</i>	<i>105.00</i>	<i>72.15</i>
<i>Grants and gifts</i>	<i>63,315.49</i>	<i>22,628.90</i>	<i>25,299.81</i>	<i>16,532.36</i>
For expenses	25,007.40	22,628.90	25,299.81	16,532.36
For outlays	38,308.09	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	67,070.34	31,282.45	34,048.82	34,781.47
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>240.00</i>	<i>337.00</i>
To meet expenses	—	—	—	337.00
To meet outlays	—	—	240.00	—
<i>Privileges</i>	<i>6,417.90</i>	<i>7,834.65</i>	<i>6,535.94</i>	<i>11,164.10</i>
<i>Departmental</i>	<i>22,508.99</i>	<i>16,235.80</i>	<i>16,659.72</i>	<i>18,182.54</i>
General government	1,239.95	376.47	185.05	1,081.89
Protection of persons and property	85.71	142.27	156.91	319.85
Health and sanitation	764.72	216.43	251.30	— .35
Highways	1,413.81	2,085.63	1,015.22	67.50
Charities	14,591.34	11,104.76	13,336.24	13,821.69
Soldiers' benefits	474.00	400.00	150.00	20.00
Schools	172.80	1,910.24	—	2,748.30
Libraries	272.76	—	—	—
Recreation	—	—	1,000.00	—
Unclassified	3,493.90	—	565.00	122.96
<i>Public service enterprises</i>	<i>33,607.05</i>	<i>5,073.49</i>	<i>9,337.76</i>	<i>—</i>
Electric light	—	—	—	—
Water	33,607.05	5,073.49	9,337.76	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,549.24</i>	<i>255.73</i>	<i>371.61</i>	<i>553.57</i>
<i>Interest</i>	<i>2,987.16</i>	<i>1,882.78</i>	<i>903.79</i>	<i>4,544.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	842.40	912.46	34.34	2,151.19
All other	2,144.76	970.32	869.45	2,393.07
NON-REVENUE.	\$328,635.18	\$71,300.53	\$176,726.24	\$155,702.76
Offsets to outlays	11,322.28	8,581.07	—	—
<i>Departmental</i>	<i>11,322.28</i>	<i>8,581.07</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	282,825.03	45,000.00	125,000.00	100,000.00
<i>Loans, general purposes</i>	<i>104,875.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>125,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>52,500.00</i>	<i>45,000.00</i>	<i>125,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>450.03</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,445.55	723.80	15.00	8,201.30
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,445.55</i>	<i>723.80</i>	<i>15.00</i>	<i>8,201.30</i>
Refunds	3,613.55	627.46	799.14	2,307.02
Agency, trust, and investment	29,428.77	16,368.20	50,912.10	45,194.44
<i>Taxes and licenses for State</i>	<i>15,490.00</i>	<i>8,349.91</i>	<i>30,953.05</i>	<i>25,220.15</i>
<i>Taxes for county</i>	<i>9,024.81</i>	<i>5,457.43</i>	<i>18,000.00</i>	<i>9,042.93</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,262.96</i>	<i>1,743.26</i>	<i>1,362.85</i>	<i>10,211.76</i>
<i>All other</i>	<i>651.00</i>	<i>817.60</i>	<i>596.20</i>	<i>719.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$314,749.47	\$160,802.20	\$363,320.13	\$330,987.73
Premiums	450.03	—	—	—
Municipal indebtedness	282,375.00	45,000.00	125,000.00	100,000.00
Transfers and refunds	5,059.10	1,351.26	814.14	10,508.32
Agency, trust, and investment	29,428.77	16,368.20	50,912.10	45,194.44
Total receipts	\$632,062.37	\$223,521.66	\$540,046.37	\$486,690.49
<i>Balance on hand, including funds</i>	<i>40,026.62</i>	<i>35,020.86</i>	<i>22,879.89</i>	<i>95,735.22</i>
GRAND TOTAL	\$672,088.99	\$258,542.52	\$562,926.26	\$582,425.71

Graded According to Population of 1935 — Continued.

PAYMENTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
Maintenance	\$225,763.21	\$175,656.56	\$287,971.38	\$293,665.21
<i>Departmental</i>	<i>202,446.10</i>	<i>173,534.04</i>	<i>280,775.37</i>	<i>292,327.49</i>
General government	17,435.39	7,400.43	21,973.66	22,746.08
Protection of persons and property	22,129.92	8,303.48	44,508.08	63,241.31
Health and sanitation	7,329.19	5,014.38	25,500.71	11,745.86
Highways	22,950.67	41,726.91	30,072.15	59,164.97
Charities	67,741.05	43,733.46	67,923.35	46,421.17
Soldiers' benefits	2,606.05	2,183.00	9,970.56	2,479.86
Schools	49,582.02	59,042.51	61,404.06	73,823.01
Libraries	4,766.25	2,395.33	3,800.00	6,990.25
Recreation	2,467.43	897.90	947.80	2,341.78
Pensions	—	—	1,000.00	1,000.00
Unclassified	5,438.13	2,836.64	13,675.00	2,373.20
<i>Public service enterprises</i>	<i>19,288.31</i>	<i>1,109.67</i>	<i>6,674.40</i>	<i>—</i>
Electric light	—	—	—	—
Water	19,288.31	1,079.37	6,674.40	—
All other	—	30.30	—	—
<i>Cemeteries</i>	<i>4,028.80</i>	<i>1,012.85</i>	<i>521.61</i>	<i>1,314.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23.50</i>
Interest	3,870.75	56.42	9,203.57	2,594.83
<i>Loans, general purposes</i>	<i>3,030.02</i>	<i>56.42</i>	<i>7,673.57</i>	<i>2,594.83</i>
<i>Loans, public service enterprises</i>	<i>840.73</i>	<i>—</i>	<i>1,530.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	91,446.80	19,686.17	39,818.94	32,549.12
<i>Departmental</i>	<i>56,312.65</i>	<i>18,873.47</i>	<i>39,569.69</i>	<i>32,287.84</i>
General government	—	72.00	—	999.87
Protection of persons and property	4,127.95	—	65.00	1,915.66
Health and sanitation	24,518.37	2,350.54	11,892.31	4,334.88
Highways	14,994.50	15,385.93	25,565.22	8,033.02
Charities	—	—	—	—
Schools	6,688.78	—	1,197.16	—
Libraries	400.00	—	—	—
Recreation	5,583.05	1,065.00	850.00	17,004.41
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>35,098.58</i>	<i>812.70</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	35,098.58	812.70	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>35.57</i>	<i>—</i>	<i>249.25</i>	<i>261.28</i>
Municipal indebtedness	72,000.00	25,000.00	152,500.00	117,011.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>—</i>	<i>27,500.00</i>	<i>17,011.77</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>52,500.00</i>	<i>25,000.00</i>	<i>125,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,445.55	723.80	15.00	8,201.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,445.55</i>	<i>723.80</i>	<i>15.00</i>	<i>8,201.30</i>
Refunds	3,613.55	627.46	799.14	2,307.02
Agency, trust, and investment	29,275.12	16,251.55	50,843.06	37,570.83
<i>Taxes and licenses for State</i>	<i>15,490.00</i>	<i>8,349.91</i>	<i>30,955.05</i>	<i>25,220.15</i>
<i>Taxes for county</i>	<i>9,024.81</i>	<i>5,457.43</i>	<i>18,000.00</i>	<i>9,042.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,109.31</i>	<i>1,636.61</i>	<i>1,286.61</i>	<i>2,539.95</i>
<i>All other</i>	<i>651.00</i>	<i>817.60</i>	<i>603.40</i>	<i>717.80</i>
RECAPITULATION.				
Maintenance and interest	\$229,633.96	\$175,712.98	\$297,174.95	\$296,260.04
Permanent debt (except from sinking funds)	19,500.00	—	27,500.00	17,011.77
Sinking fund requirements from revenue	—	—	—	—
Outlays	91,446.80	19,686.17	39,818.94	32,549.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	52,500.00	25,000.00	125,000.00	100,000.00
Transfers (except to sinking funds) and refunds	5,059.10	1,351.26	814.14	10,508.32
Agency, trust, and investment	29,275.12	16,251.55	50,843.06	37,570.83
Total payments	\$427,414.98	\$238,001.96	\$541,151.09	\$493,900.08
<i>Balance on hand, including funds</i>	<i>244,674.01</i>	<i>20,540.56</i>	<i>21,775.17</i>	<i>88,525.63</i>
GRAND TOTAL	\$672,088.99	\$258,542.52	\$562,926.26	\$582,425.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
REVENUE.	\$172,195.24	\$199,715.76	\$165,355.45	\$241,056.16
General	141,512.72	152,450.56	124,287.34	191,712.95
<i>Taxes</i>	<i>123,500.79</i>	<i>126,186.01</i>	<i>103,511.36</i>	<i>166,761.93</i>
Property, poll, and income	122,413.75	119,851.22	101,405.02	165,870.99
Corporation, bank, etc.	1,087.04	5,334.79	2,106.34	890.94
Licenses and permits	1,360.00	996.50	637.50	4,445.00
Fines and forfeits	47.00	12.00	—	159.00
Grants and gifts	16,604.63	26,238.95	20,138.48	20,347.02
For expenses	16,604.63	26,238.95	20,138.48	20,347.02
For outlays	—	—	—	—
All other	—	17.10	—	—
Commercial	30,682.52	47,265.20	41,068.11	49,343.21
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>77.00</i>
To meet expenses	—	—	—	45.00
To meet outlays	—	—	—	32.00
Privileges	6,979.70	6,868.27	6,471.95	8,448.98
Departmental	11,559.65	23,160.00	18,529.36	22,680.50
General government	202.18	398.80	809.65	583.95
Protection of persons and property	121.20	57.99	59.17	46.80
Health and sanitation	563.77	347.86	115.00	2.00
Highways	1,567.65	1,784.22	1,582.42	8,304.62
Charities	8,595.06	19,086.57	15,234.48	11,955.93
Soldiers' benefits	210.00	162.00	112.50	723.00
Schools	228.18	1,179.81	565.92	763.30
Libraries	71.61	116.72	25.00	81.26
Recreation	—	—	—	—
Unclassified	—	26.03	25.22	219.64
Public service enterprises	9,132.33	13,682.04	14,256.34	11,523.34
Electric light	—	—	—	—
Water	9,132.33	13,682.04	14,256.34	11,523.34
All other	—	—	—	—
Cemeteries	—	—	—	1,439.50
Interest	3,010.84	3,554.89	1,810.46	6,173.89
On sinking funds	—	—	—	—
On trust and investment funds	1,106.01	1,441.58	460.88	1,780.29
All other	1,904.83	2,113.31	1,349.58	3,393.60
NON-REVENUE.	\$154,113.59	\$84,749.96	\$20,685.37	\$138,063.06
Offsets to outlays	8,168.13	4,995.67	1,946.66	18,454.95
<i>Departmental</i>	<i>8,168.13</i>	<i>4,995.67</i>	<i>1,946.66</i>	<i>17,954.95</i>
Public service enterprises	—	—	—	500.00
Cemeteries	—	—	—	—
Municipal indebtedness	108,216.00	63,500.00	—	89,801.11
<i>Loans, general purposes</i>	<i>40,000.00</i>	<i>6,500.00</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	8,000.00	—	—	4,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,200.00	57,000.00	—	85,301.11
Unpaid warrants or orders, current year	—	—	—	—
Premiums	16.00	—	—	—
Transfers	1,410.54	1,670.84	625.11	51.70
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,410.54	1,670.84	625.11	51.70
Refunds	346.13	637.71	174.16	1,751.75
Agency, trust, and investment	35,972.79	13,945.74	17,939.44	28,003.55
<i>Taxes and licenses for State</i>	<i>10,710.00</i>	<i>9,520.00</i>	<i>8,840.00</i>	<i>14,960.00</i>
Taxes for county	6,079.45	3,421.65	6,046.41	8,920.10
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	18,322.74	311.29	2,176.63	3,260.25
All other	860.60	692.80	876.40	863.20
RECAPITULATION.				
Revenue and offsets to outlays	\$180,363.37	\$204,711.43	\$167,302.11	\$259,511.11
Premiums	16.00	—	—	—
Municipal indebtedness	108,200.00	63,500.00	—	89,801.11
Transfers and refunds	1,756.67	2,308.55	799.27	1,803.45
Agency, trust, and investment	35,972.79	13,945.74	17,939.44	28,003.55
Total receipts	\$326,308.83	\$284,465.72	\$186,040.82	\$379,119.22
Balance on hand, including funds	4,126.03	32,338.61	41,393.84	34,116.16
GRAND TOTAL	\$330,434.86	\$316,804.33	\$227,434.66	\$413,235.38

Graded According to Population of 1935 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
Maintenance	\$161,529.58	\$181,811.70	\$145,703.68	\$188,083.62
<i>Departmental</i>	<i>152,407.33</i>	<i>165,849.21</i>	<i>135,714.56</i>	<i>175,290.89</i>
General government	9,205.91	10,705.64	10,264.62	11,854.47
Protection of persons and property	6,433.79	11,903.20	9,511.17	9,880.71
Health and sanitation	4,139.91	6,701.75	5,137.37	4,678.47
Highways	23,109.49	17,857.04	17,191.29	42,823.95
Charities	31,846.95	59,367.66	38,277.15	34,956.50
Soldiers' benefits	2,184.94	1,827.84	2,006.53	4,363.47
Schools	70,206.18	51,893.13	47,254.59	54,545.27
Libraries	999.99	1,508.00	1,980.34	4,668.87
Recreation	1,032.77	1,088.37	428.84	1,007.94
Pensions	—	—	—	—
Unclassified	3,247.40	2,996.58	3,662.66	6,511.24
<i>Public service enterprises</i>	<i>8,599.39</i>	<i>15,934.19</i>	<i>9,989.12</i>	<i>8,698.64</i>
Electric light	—	—	—	—
Water	8,999.39	15,934.19	9,989.12	8,698.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,094.09</i>
<i>Administration of trust funds</i>	<i>122.86</i>	<i>28.80</i>	<i>—</i>	<i>—</i>
Interest	1,172.81	2,627.57	554.67	3,988.13
<i>Loans, general purposes</i>	<i>525.91</i>	<i>2,467.57</i>	<i>—</i>	<i>2,816.49</i>
<i>Loans, public service enterprises</i>	<i>646.90</i>	<i>160.00</i>	<i>554.67</i>	<i>1,171.64</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	28,071.43	14,592.74	23,926.89	53,080.36
<i>Departmental</i>	<i>20,344.79</i>	<i>14,405.24</i>	<i>19,176.89</i>	<i>46,277.90</i>
General government	—	—	230.35	10,056.38
Protection of persons and property	—	698.20	625.17	3,428.40
Health and sanitation	5,119.28	151.11	—	12,325.94
Highways	14,713.40	11,005.12	15,875.80	15,570.25
Charities	—	36.63	—	—
Schools	—	2,159.68	2,000.00	4,616.96
Libraries	—	—	—	—
Recreation	512.11	354.50	445.57	279.97
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,726.64</i>	<i>187.50</i>	<i>4,750.00</i>	<i>6,490.36</i>
Electric light	—	—	—	—
Water	7,726.64	187.50	4,750.00	6,490.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>312.10</i>
Municipal indebtedness	60,000.00	82,000.00	4,030.00	103,651.11
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>12,000.00</i>	<i>4,030.00</i>	<i>211,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>70,000.00</i>	<i>—</i>	<i>91,901.11</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,410.54	1,670.84	625.11	51.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,410.54</i>	<i>1,670.84</i>	<i>625.11</i>	<i>51.70</i>
Refunds	346.13	637.71	174.16	1,751.75
Agency, trust, and investment	35,458.27	13,669.15	17,775.21	28,458.80
<i>Taxes and licenses for State</i>	<i>10,710.00</i>	<i>9,520.00</i>	<i>8,840.00</i>	<i>14,960.00</i>
<i>Taxes for county</i>	<i>6,079.45</i>	<i>3,421.65</i>	<i>6,046.41</i>	<i>8,920.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,763.62</i>	<i>43.10</i>	<i>2,012.40</i>	<i>3,727.50</i>
<i>All other</i>	<i>905.20</i>	<i>684.40</i>	<i>876.40</i>	<i>851.20</i>
RECAPITULATION.				
Maintenance and interest	\$162,702.39	\$184,439.27	\$146,258.35	\$192,071.75
Permanent debt (except from sinking funds)	5,000.00	12,000.00	4,030.00	211,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,071.43	14,592.74	23,926.89	53,080.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	70,000.00	—	91,901.11
Transfers (except to sinking funds) and refunds	1,756.67	2,308.55	799.27	1,803.45
Agency, trust, and investment	35,458.27	13,669.15	17,775.21	28,458.80
Total payments	\$287,988.76	\$297,009.71	\$192,789.72	\$379,065.47
<i>Balance on hand, including funds</i>	<i>42,446.10</i>	<i>19,794.62</i>	<i>34,644.94</i>	<i>34,169.91</i>
GRAND TOTAL	\$330,434.86	\$316,804.33	\$227,434.66	\$413,235.38

¹ Includes \$388.66 paid from balances of Federal grants for outlays.² Includes \$5,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
REVENUE.	\$306,792.17	\$189,034.87	\$154,727.36	\$187,703.51
General	271,825.07	143,025.48	108,124.16	141,961.30
<i>Taxes</i>	237,772.29	110,566.04	82,178.13	115,988.10
Property, poll, and income	229,524.32	106,768.15	78,357.07	115,394.61
Corporation, bank, etc.	8,247.97	3,797.89	3,811.06	593.49
<i>Licenses and permits</i>	5,708.00	2,664.50	1,657.50	1,687.00
<i>Fines and forfeits</i>	222.45	358.01	138.10	85.30
<i>Grants and gifts</i>	28,122.33	29,436.93	24,150.43	24,191.66
For expenses	28,122.33	29,436.93	24,150.43	24,191.66
For outlays	—	—	—	—
All other	—	—	—	9.24
Commercial	34,967.10	46,009.39	46,603.20	45,742.21
<i>Special assessments</i>	—	836.60	1.50	375.67
To meet expenses	—	—	1.50	—
To meet outlays	—	836.60	—	—
<i>Privileges</i>	10,904.84	5,405.52	7,086.91	7,410.07
<i>Departmental</i>	22,794.09	26,535.18	24,554.49	20,565.34
General government	374.08	2,140.00	1,515.50	305.95
Protection of persons and property	180.79	117.69	133.10	163.65
Health and sanitation	542.01	235.50	507.14	455.15
Highways	130.00	6,499.22	1,344.69	4,701.94
Charities	20,054.21	13,472.34	18,907.82	8,539.80
Soldiers' benefits	71.00	—	255.00	100.00
Schools	1,324.01	3,953.23	1,667.71	5,754.14
Libraries	—	17.20	152.11	64.71
Recreation	—	—	—	—
Unclassified	117.99	100.00	71.42	480.00
<i>Public service enterprises</i>	—	11,609.49	10,948.45	10,885.84
Electric light	—	—	—	—
Water	—	11,609.49	10,948.45	10,885.84
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,154.63	1,666.63
<i>Interest</i>	1,268.17	1,622.60	1,857.22	4,838.66
On sinking funds	—	—	—	—
On trust and investment funds	155.23	5.05	313.52	1,668.20
All other	1,112.94	1,617.55	1,543.70	3,170.46
NON-REVENUE.	\$135,619.51	\$153,015.67	\$65,650.36	\$32,568.80
Offsets to outlays	19,847.29	2,806.25	7,807.38	5,454.31
<i>Departmental</i>	19,847.29	2,806.25	7,807.38	5,454.31
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	61,500.00	135,500.00	40,000.00	10,000.00
<i>Loans, general purposes</i>	11,500.00	10,500.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	125,000.00	40,000.00	10,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	150.00	409.79	2,380.67	2,073.60
<i>From sinking funds</i>	—	—	—	—
All other	150.00	409.79	2,380.67	2,073.60
Refunds	1,352.23	745.23	303.75	237.28
Agency, trust, and investment	52,769.99	13,554.40	15,158.56	14,803.61
<i>Taxes and licenses for State</i>	23,345.68	8,840.00	7,140.00	7,327.48
<i>Taxes for county</i>	28,426.23	3,177.25	4,677.80	4,358.68
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	280.48	810.95	2,469.36	2,245.49
All other	717.60	726.20	871.40	871.96
RECAPITULATION.				
Revenue and offsets to outlays	\$326,639.46	\$191,841.12	\$162,534.74	\$193,157.82
Premiums	—	—	—	—
Municipal indebtedness	61,500.00	135,500.00	40,000.00	10,000.00
Transfers and refunds	1,502.23	1,155.02	2,684.42	2,310.88
Agency, trust, and investment	52,769.99	13,554.40	15,158.56	14,803.61
Total receipts	\$442,411.68	\$342,050.54	\$220,377.72	\$220,272.31
Balance on hand, including funds	71,386.91	1,937.98	27,054.87	21,925.68
GRAND TOTAL	\$513,798.59	\$343,988.52	\$247,432.59	\$242,197.99

Graded According to Population of 1935 — Continued.

PAYMENTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
Maintenance	\$307,464.31	\$183,777.83	\$152,620.46	\$149,617.83
<i>Departmental</i>	<i>307,271.13</i>	<i>177,027.81</i>	<i>141,594.86</i>	<i>140,054.07</i>
General government	20,975.81	8,924.14	7,116.15	7,396.53
Protection of persons and property	41,287.26	11,162.99	6,718.19	11,815.90
Health and sanitation	9,741.61	4,746.52	4,446.31	4,456.91
Highways	49,997.32	38,652.43	37,254.06	32,840.24
Charities	74,769.95	57,753.87	40,877.76	28,032.92
Soldiers' benefits	6,413.03	1,426.33	2,612.66	733.00
Schools	80,344.43	48,558.91	36,554.82	48,892.61
Libraries	8,484.41	1,176.30	2,840.89	1,266.13
Recreation	3,926.14	814.88	192.63	338.93
Pensions	—	—	—	—
Unclassified	11,331.17	3,811.44	2,981.39	4,280.90
<i>Public service enterprises</i>	<i>193.18</i>	<i>6,750.02</i>	<i>9,116.52</i>	<i>6,214.00</i>
Electric light	—	—	—	—
Water	—	6,750.02	9,116.52	6,214.00
All other	193.18	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,909.08</i>	<i>3,349.76</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,788.75	2,010.74	926.25	2,359.09
<i>Loans, general purposes</i>	<i>1,788.75</i>	<i>1,187.99</i>	<i>851.25</i>	<i>1,649.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>822.75</i>	<i>75.00</i>	<i>709.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	67,578.75	16,712.39	4,234.36	30,963.96
<i>Departmental</i>	<i>67,198.57</i>	<i>15,857.68</i>	<i>3,277.92</i>	<i>30,207.57</i>
General government	2,381.39	—	—	331.49
Protection of persons and property	12,501.86	—	—	1,185.00
Health and sanitation	—	1,382.49	—	1,080.31
Highways	21,450.47	13,252.28	3,277.92	12,275.63
Charities	—	—	—	—
Schools	20,410.34	318.23	—	7,735.14
Libraries	349.38	—	—	—
Recreation	3,726.11	904.68	—	1,100.00
Unclassified	6,379.02	—	—	6,500.00
<i>Public service enterprises</i>	<i>380.18</i>	<i>854.71</i>	<i>956.44</i>	<i>756.39</i>
Electric light	—	—	—	—
Water	—	854.71	956.44	756.39
All other	380.18	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,060.00	107,015.48	45,500.00	26,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.00</i>	<i>12,015.48</i>	<i>5,500.00</i>	<i>10,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>95,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	150.00	409.79	2,380.67	2,073.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>150.00</i>	<i>409.79</i>	<i>2,380.67</i>	<i>2,073.60</i>
Refunds	1,352.23	745.23	303.75	237.28
Agency, trust, and investment	52,775.22	13,150.66	14,394.88	15,967.63
<i>Taxes and licenses for State</i>	<i>23,345.68</i>	<i>8,840.00</i>	<i>7,140.00</i>	<i>7,327.48</i>
<i>Taxes for county</i>	<i>28,426.23</i>	<i>3,177.25</i>	<i>4,677.80</i>	<i>4,558.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>285.71</i>	<i>406.21</i>	<i>1,702.68</i>	<i>3,371.71</i>
<i>All other</i>	<i>717.60</i>	<i>727.20</i>	<i>874.40</i>	<i>909.76</i>
RECAPITULATION.				
Maintenance and interest	\$309,253.06	\$185,788.57	\$153,546.71	\$151,976.92
Permanent debt (except from sinking funds)	15,000.00	12,015.48	5,500.00	10,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,578.75	16,712.39	4,234.36	30,963.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	95,000.00	40,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,502.23	1,155.02	2,684.42	2,310.88
Agency, trust, and investment	52,775.22	13,150.66	14,394.88	15,967.63
Total payments	\$496,109.26	\$323,822.12	\$220,360.37	\$221,419.39
Balance on hand, including funds	17,689.33	20,166.40	27,072.22	20,778.60
GRAND TOTAL	\$513,798.59	\$343,988.52	\$247,432.59	\$242,197.99

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
REVENUE.	\$158,747.43	\$182,617.96	\$185,275.10	\$162,940.40
General	126,776.92	161,151.97	160,390.84	120,084.15
<i>Taxes</i>	<i>111,341.25</i>	<i>148,269.41</i>	<i>90,488.13</i>	<i>83,323.65</i>
Property, poll, and income	91,575.22	70,855.65	84,685.45	74,632.28
Corporation, bank, etc.	19,766.03	77,413.76	5,802.68	8,691.37
<i>Licenses and permits</i>	<i>206.50</i>	<i>58.00</i>	<i>1,823.00</i>	<i>3,625.47</i>
<i>Fines and forfeits</i>	<i>53.10</i>	<i>20.00</i>	<i>74.00</i>	<i>23.70</i>
<i>Grants and gifts</i>	<i>15,176.07</i>	<i>12,804.56</i>	<i>67,965.71</i>	<i>32,871.63</i>
For expenses	15,176.07	12,804.56	29,783.86	32,871.63
For outlays	—	—	38,181.85	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>239.70</i>
Commercial	31,970.51	21,465.99	24,884.26	42,856.25
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,804.95</i>	<i>6,785.97</i>	<i>5,304.23</i>	<i>6,091.33</i>
<i>Departmental</i>	<i>24,625.48</i>	<i>12,025.73</i>	<i>17,333.50</i>	<i>21,649.97</i>
General government	43.40	2,255.54	24.05	202.40
Protection of persons and property	6,537.56	124.78	36.90	168.86
Health and sanitation	499.28	751.42	212.86	—
Highways	96.43	264.91	3,138.29	10,794.63
Charities	13,132.53	7,974.37	10,537.21	10,118.74
Soldiers' benefits	170.00	—	698.00	—
Schools	4,048.89	374.75	2,317.42	286.84
Libraries	37.96	175.79	—	78.50
Recreation	—	—	—	—
Unclassified	59.43	104.17	368.77	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,800.59</i>
Electric light	—	—	—	—
Water	—	—	—	10,800.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7.36</i>	<i>198.25</i>	<i>503.00</i>
Interest	540.08	2,646.93	2,048.28	3,811.36
On sinking funds	—	—	—	—
On trust and investment funds	—	2,554.95	—	1,779.64
All other	540.08	91.98	2,048.28	2,031.72
NON-REVENUE.	\$85,965.22	\$130,427.01	\$155,379.46	\$55,534.12
Offsets to outlays	2,933.19	300.00	1,363.84	50.00
<i>Departmental</i>	<i>2,933.19</i>	<i>300.00</i>	<i>1,363.84</i>	<i>50.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	100,000.00	143,217.50	40,356.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>68,000.00</i>	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>100,000.00</i>	<i>75,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>217.50</i>	<i>356.00</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,426.32	2,553.69	—	5.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,426.32</i>	<i>2,553.69</i>	<i>—</i>	<i>5.00</i>
Refunds	633.72	163.06	182.58	268.11
Agency, trust, and investment	20,971.99	27,410.26	10,615.54	14,855.01
<i>Taxes and licenses for State</i>	<i>2,690.00</i>	<i>16,161.86</i>	<i>6,970.00</i>	<i>7,820.00</i>
<i>Taxes for county</i>	<i>5,024.98</i>	<i>10,580.74</i>	<i>2,505.14</i>	<i>4,662.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,678.01</i>	<i>146.86</i>	<i>499.00</i>	<i>1,397.20</i>
<i>All other</i>	<i>679.00</i>	<i>520.80</i>	<i>641.40</i>	<i>976.03</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$161,680.62	\$182,917.96	\$186,638.94	\$162,990.40
Premiums	—	—	217.50	356.00
Municipal indebtedness	60,000.00	100,000.00	143,000.00	40,000.00
Transfers and refunds	2,060.04	2,716.75	182.58	273.11
Agency, trust, and investment	20,971.99	27,410.26	10,615.54	14,855.01
Total receipts	\$244,712.65	\$313,044.97	\$340,654.56	\$218,474.52
Balance on hand, including funds	24,227.44	55,582.15	14,306.34	72,181.14
GRAND TOTAL	\$268,940.09	\$368,627.12	\$354,960.90	\$290,655.66

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
Maintenance	\$153,725.45	\$159,718.79	\$153,300.55	\$142,022.37
<i>Departmental</i>	<i>153,725.45</i>	<i>159,611.43</i>	<i>153,008.95</i>	<i>134,661.40</i>
General government	10,659.78	6,008.26	9,785.93	5,889.36
Protection of persons and property	10,865.33	26,391.64	3,250.96	6,155.02
Health and sanitation	8,298.14	10,006.14	2,549.85	2,205.55
Highways	7,186.77	25,252.46	25,190.88	41,941.92
Charities	48,802.66	26,164.20	53,978.18	32,763.38
Soldiers' benefits	1,521.59	1,367.60	3,897.67	996.50
Schools	64,386.58	52,082.91	49,371.03	39,065.21
Libraries	1,302.50	6,032.49	598.26	3,373.74
Recreation	120.75	5,675.02	99.82	155.12
Pensions	—	—	—	—
Unclassified	581.35	630.71	4,286.37	2,115.60
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,321.07</i>
Electric light	—	—	—	—
Water	—	—	—	6,321.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>107.36</i>	<i>291.60</i>	<i>1,039.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,624.72	2,480.25	2,132.10	—
<i>Loans, general purposes</i>	<i>1,624.72</i>	<i>2,480.25</i>	<i>2,132.10</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,469.76	34,715.28	101,567.07	9,937.31
<i>Departmental</i>	<i>8,469.76</i>	<i>34,715.28</i>	<i>101,567.07</i>	<i>9,904.81</i>
General government	—	1,080.18	40.00	—
Protection of persons and property	352.00	—	295.00	—
Health and sanitation	183.52	—	114.74	1,234.64
Highways	3,900.98	4,399.26	9,343.88	4,913.15
Charities	—	—	200.00	—
Schools	1,725.72	26,487.48	88,540.83	3,757.02
Libraries	—	335.42	—	—
Recreation	2,307.54	2,412.94	3,032.62	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>32.50</i>
Municipal indebtedness	79,000.00	106,000.00	40,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>5,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>100,000.00</i>	<i>35,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,426.32	2,553.69	—	5.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,426.32</i>	<i>2,553.69</i>	<i>—</i>	<i>5.00</i>
Refunds	633.72	163.06	182.58	268.11
Agency, trust, and investment	20,947.84	27,411.52	10,611.94	14,863.13
<i>Taxes and licenses for State</i>	<i>9,690.00</i>	<i>16,161.86</i>	<i>6,970.00</i>	<i>7,820.00</i>
<i>Taxes for county</i>	<i>5,024.98</i>	<i>10,580.74</i>	<i>2,508.14</i>	<i>4,662.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,653.86</i>	<i>148.12</i>	<i>499.00</i>	<i>1,405.32</i>
<i>All other</i>	<i>579.00</i>	<i>520.80</i>	<i>637.80</i>	<i>975.03</i>
RECAPITULATION.				
Maintenance and interest	\$155,350.17	\$162,199.04	\$155,432.65	\$142,022.37
Permanent debt (except from sinking funds)	4,000.00	6,000.00	5,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,469.76	34,715.28	101,567.07	9,937.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	100,000.00	35,000.00	—
Transfers (except to sinking funds) and refunds	2,060.04	2,716.75	182.58	273.11
Agency, trust, and investment	20,947.84	27,411.52	10,611.94	14,863.13
Total payments	\$265,827.81	\$333,042.59	\$308,294.24	\$167,095.92
Balance on hand, including funds	3,112.28	35,584.53	46,668.66	123,559.74
GRAND TOTAL	\$268,940.09	\$368,627.12	\$354,960.90	\$290,655.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
REVENUE.	\$154,799.95	\$137,637.54	\$193,061.99	\$143,816.56
General	132,831.02	99,819.43	154,646.86	108,853.93
<i>Taxes</i>	<i>100,076.22</i>	<i>70,668.42</i>	<i>115,190.49</i>	<i>83,463.48</i>
Property, poll, and income	90,748.16	68,897.32	114,358.67	76,633.34
Corporation, bank, etc.	9,328.06	1,771.10	831.82	6,830.14
<i>Licenses and permits</i>	<i>3,149.25</i>	<i>3,229.00</i>	<i>201.50</i>	<i>1,957.99</i>
<i>Fines and forfeits</i>	<i>212.50</i>	<i>80.00</i>	—	<i>151.30</i>
<i>Grants and gifts</i>	<i>29,388.55</i>	<i>25,839.11</i>	<i>39,254.87</i>	<i>23,281.16</i>
For expenses	29,388.55	25,839.11	28,979.87	23,281.16
For outlays	—	—	10,275.00	—
<i>All other</i>	<i>4.50</i>	<i>2.90</i>	—	—
Commercial	21,968.93	37,818.11	38,415.13	34,962.63
<i>Special assessments</i>	<i>35.00</i>	<i>6,182.48</i>	—	—
To meet expenses	35.00	6,182.48	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,098.24</i>	<i>7,775.63</i>	<i>6,525.19</i>	<i>6,528.95</i>
<i>Departmental</i>	<i>7,806.76</i>	<i>20,632.08</i>	<i>29,135.23</i>	<i>10,294.06</i>
General government	124.37	177.37	1,117.20	43.90
Protection of persons and property	57.00	67.11	138.81	112.84
Health and sanitation	382.06	30.00	1,233.37	81.96
Highways	878.17	928.25	7,089.18	2,790.40
Charities	5,906.94	7,724.46	17,446.30	6,166.61
Soldiers' benefits	—	83.97	600.00	120.00
Schools	426.48	11,553.92	1,438.65	366.55
Libraries	27.74	—	59.24	—
Recreation	—	—	—	—
Unclassified	4.00	67.00	12.48	1,611.86
<i>Public service enterprises</i>	<i>7,134.43</i>	—	—	<i>15,593.82</i>
Electric light	—	—	—	—
Water	7,134.43	—	—	15,593.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>135.73</i>	<i>69.36</i>	—	<i>682.11</i>
<i>Interest</i>	<i>758.77</i>	<i>3,158.56</i>	<i>2,754.71</i>	<i>1,863.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	112.05	—	215.61	655.24
All other	646.72	3,158.56	2,539.10	1,208.45
NON-REVENUE.	\$17,475.61	\$33,334.32	\$60,461.57	\$198,214.87
Offsets to outlays	1,275.00	2,400.00	2,361.65	3,488.96
<i>Departmental</i>	<i>1,275.00</i>	<i>2,400.00</i>	<i>2,361.65</i>	<i>3,488.96</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	9,045.90	41,000.00	126,000.00
<i>Loans, general purposes</i>	—	<i>9,000.00</i>	<i>1,000.00</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	<i>40,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>45.90</i>	—	—
Transfers	331.62	—	452.08	590.67
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>331.62</i>	—	<i>452.08</i>	<i>590.67</i>
Refunds	336.31	364.84	293.34	399.08
Agency, trust, and investment	15,532.68	21,523.58	16,354.50	67,736.16
<i>Taxes and licenses for State</i>	<i>8,670.00</i>	<i>10,880.00</i>	<i>9,520.00</i>	<i>6,630.00</i>
<i>Taxes for county</i>	<i>4,921.46</i>	<i>9,332.04</i>	<i>5,676.42</i>	<i>3,438.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,166.02</i>	<i>469.55</i>	<i>452.08</i>	<i>53,899.59</i>
<i>All other</i>	<i>775.20</i>	<i>901.99</i>	<i>706.00</i>	<i>3,768.43</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$156,074.95	\$140,037.54	\$195,423.64	\$147,305.52
Premiums	—	45.90	—	—
Municipal indebtedness	—	9,000.00	41,000.00	126,000.00
Transfers and refunds	667.93	364.84	745.42	989.75
Agency, trust, and investment	15,532.68	21,523.58	16,354.50	67,736.16
Total receipts	\$172,275.56	\$170,971.86	\$253,523.56	\$342,031.43
<i>Balance on hand, including funds</i>	<i>47,036.77</i>	<i>52,318.28</i>	<i>32,347.93</i>	<i>43,593.44</i>
GRAND TOTAL	\$219,312.33	\$223,290.14	\$285,871.49	\$385,624.87

¹ Includes \$611.86 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
Maintenance	\$145,543.02	\$144,579.61	\$177,815.08	\$124,343.82
<i>Departmental</i>	<i>138,049.23</i>	<i>144,182.33</i>	<i>177,815.08</i>	<i>116,490.66</i>
General government	7,722.66	8,919.77	9,594.62	7,004.54
Protection of persons and property	7,950.98	7,845.29	11,861.23	6,588.82
Health and sanitation	5,239.70	4,992.61	5,907.98	3,638.27
Highways	23,123.81	27,906.00	38,276.60	20,812.28
Charities	27,724.92	30,320.88	58,538.24	31,487.36
Soldiers' benefits	1,054.63	1,521.45	5,008.24	759.95
Schools	63,054.22	58,665.60	41,794.95	42,439.99
Libraries	1,063.58	2,144.68	2,277.08	850.00
Recreation	350.56	250.47	533.53	186.79
Pensions	—	—	—	—
Unclassified	764.17	1,615.58	4,022.61	1,722.66
<i>Public service enterprises</i>	<i>6,715.72</i>	<i>—</i>	<i>—</i>	<i>7,045.42</i>
Electric light	—	—	—	—
Water	6,715.72	—	—	7,045.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>778.07</i>	<i>397.28</i>	<i>—</i>	<i>1,195.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>611.86</i>
Interest	2,640.00	4,898.00	883.17	3,202.22
<i>Loans, general purposes</i>	<i>360.00</i>	<i>4,898.00</i>	<i>883.17</i>	<i>474.72</i>
<i>Loans, public service enterprises</i>	<i>2,280.00</i>	<i>—</i>	<i>—</i>	<i>2,727.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,373.67	14,925.46	24,986.06	10,232.08
<i>Departmental</i>	<i>13,114.07</i>	<i>14,925.46</i>	<i>24,986.06</i>	<i>8,106.81</i>
General government	—	65.00	—	—
Protection of persons and property	3,800.00	—	1,547.82	—
Health and sanitation	—	80.00	1,517.58	—
Highways	8,362.87	5,286.46	18,012.54	5,578.86
Charities	—	—	—	—
Schools	951.20	9,494.00	2,504.91	2,527.95
Libraries	—	—	—	—
Recreation	—	—	1,403.21	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>259.60</i>	<i>—</i>	<i>—</i>	<i>2,125.27</i>
Electric light	—	—	—	—
Water	259.60	—	—	2,125.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	16,000.00	40,000.00	127,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>16,000.00</i>	<i>10,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	331.62	—	452.08	590.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>331.62</i>	<i>—</i>	<i>452.08</i>	<i>590.67</i>
Refunds	336.31	364.84	293.34	399.08
Agency, trust, and investment	15,437.49	21,471.64	16,118.03	65,118.69
<i>Taxes and licenses for State</i>	<i>8,670.00</i>	<i>10,880.00</i>	<i>9,590.00</i>	<i>6,630.00</i>
<i>Taxes for county</i>	<i>4,921.46</i>	<i>9,332.04</i>	<i>5,676.42</i>	<i>3,438.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,072.63</i>	<i>369.36</i>	<i>215.61</i>	<i>51,266.37</i>
<i>All other</i>	<i>773.40</i>	<i>890.24</i>	<i>706.00</i>	<i>3,784.18</i>
RECAPITULATION.				
Maintenance and interest	\$148,183.02	\$149,477.61	\$178,698.25	\$127,546.04
Permanent debt (except from sinking funds)	6,000.00	16,000.00	10,000.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,373.67	14,925.46	24,986.06	10,232.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	30,000.00	120,000.00
Transfers (except to sinking funds) and refunds	667.93	364.84	745.42	989.75
Agency, trust, and investment	15,437.49	21,471.64	16,118.03	65,118.69
Total payments	\$183,662.11	\$202,239.55	\$260,547.76	\$331,386.56
Balance on hand, including funds	35,650.22	21,050.59	25,323.73	54,238.31
GRAND TOTAL	\$219,312.33	\$223,290.14	\$285,871.49	\$385,624.87

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
REVENUE.	\$131,559.79	\$166,002.07	\$117,054.46	\$208,673.80
General	110,325.58	123,541.69	99,484.86	147,822.87
<i>Taxes</i>	<i>74,419.60</i>	<i>102,147.68</i>	<i>70,775.26</i>	<i>125,484.96</i>
Property, poll, and income	72,842.97	98,789.65	70,222.12	115,486.83
Corporation, bank, etc.	1,576.63	3,358.03	553.14	9,998.13
<i>Licenses and permits</i>	<i>1,042.00</i>	<i>3,067.50</i>	<i>3,942.27</i>	<i>1,240.00</i>
<i>Fines and forfeits</i>	<i>60.85</i>	<i>38.15</i>	<i>378.40</i>	<i>47.95</i>
<i>Grants and gifts</i>	<i>34,803.13</i>	<i>18,238.36</i>	<i>24,388.93</i>	<i>21,049.96</i>
For expenses	34,803.13	18,238.36	24,388.93	21,049.96
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	21,234.21	42,460.38	17,569.60	60,850.93
<i>Special assessments</i>	<i>138.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	138.80	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,121.48</i>	<i>5,661.33</i>	<i>7,657.76</i>	<i>7,976.75</i>
<i>Departmental</i>	<i>12,365.65</i>	<i>17,692.74</i>	<i>7,250.83</i>	<i>32,759.84</i>
General government	9.80	133.85	14.80	1.00
Protection of persons and property	47.96	686.95	262.84	101.88
Health and sanitation	261.06	—	73.90	476.13
Highways	1,749.50	1,201.91	2,207.25	970.25
Charities	9,511.49	14,308.63	2,060.19	29,550.80
Soldiers' benefits	100.00	—	—	370.00
Schools	—	837.63	2,287.77	1,030.74
Libraries	—	152.35	3.76	154.25
Recreation	—	191.00	—	—
Unclassified	685.84	180.42	340.32	104.79
<i>Public service enterprises</i>	<i>—</i>	<i>14,521.69</i>	<i>—</i>	<i>13,641.15</i>
Electric light	—	—	—	—
Water	—	14,521.69	—	13,641.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>369.17</i>	<i>841.95</i>
<i>Interest</i>	<i>1,608.28</i>	<i>4,584.62</i>	<i>2,291.84</i>	<i>5,631.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	14.19	3,065.91	27.69	2,302.71
All other	1,594.09	1,518.71	2,264.15	3,328.53
NON-REVENUE.	\$106,837.58	\$74,481.32	\$24,079.59	\$225,340.29
Offsets to outlays	6,916.66	9,271.20	6,681.99	9,581.20
<i>Departmental</i>	<i>6,916.66</i>	<i>9,271.20</i>	<i>6,681.99</i>	<i>9,581.20</i>
Public service enterprises	—	—	—	228.14
Cemeteries	—	—	—	—
Municipal indebtedness	86,000.00	42,000.00	—	191,159.30
<i>Loans, general purposes</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>	<i>12,500.00</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	42,000.00	—	178,650.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	9.30
Transfers	—	2,246.20	27.69	2,153.11
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	2,246.20	27.69	2,153.11
Refunds	211.37	206.70	45.06	465.88
Agency, trust, and investment	13,709.55	20,757.22	17,324.85	21,980.80
<i>Taxes and licenses for State</i>	<i>7,157.07</i>	<i>11,401.07</i>	<i>7,391.50</i>	<i>10,030.00</i>
Taxes for county	3,702.61	7,790.56	8,514.48	6,860.35
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,839.47	804.29	365.67	4,474.25
All other	1,010.40	761.30	453.20	616.20
RECAPITULATION.				
Revenue and offsets to outlays	\$138,476.45	\$175,273.27	\$123,736.45	\$218,255.00
Premiums	—	—	—	9.30
Municipal indebtedness	86,000.00	42,000.00	—	191,150.00
Transfers and refunds	211.37	2,452.90	72.75	2,618.99
Agency, trust, and investment	13,709.55	20,757.22	17,324.85	21,980.80
Total receipts	\$238,397.37	\$240,483.39	\$141,134.05	\$434,014.09
Balance on hand, including funds	25,355.22	6,491.30	16,161.61	10,707.66
GRAND TOTAL	\$263,752.59	\$246,974.69	\$157,285.66	\$444,721.75

Graded According to Population of 1935 — Continued.

PAYMENTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
Maintenance	\$132,799.25	\$145,711.14	\$107,768.71	\$169,393.27
<i>Departmental</i>	<i>132,799.25</i>	<i>139,780.14</i>	<i>106,803.04</i>	<i>161,220.09</i>
General government	4,459.79	8,599.87	5,514.17	10,041.86
Protection of persons and property	2,789.35	10,246.09	3,573.63	5,586.75
Health and sanitation	3,476.23	5,789.43	2,952.37	6,292.37
Highways	37,914.54	12,700.45	27,291.66	17,156.85
Charities	45,723.28	49,173.09	12,197.78	57,524.64
Soldiers' benefits	1,767.36	1,760.53	1,597.00	2,608.91
Schools	35,522.82	39,044.63	52,117.20	54,761.10
Libraries	—	2,885.77	1,034.10	2,190.69
Recreation	95.77	3,839.08	101.26	314.71
Pensions	—	—	—	—
Unclassified	1,030.11	5,691.20	423.87	4,742.21
<i>Public service enterprises</i>	<i>—</i>	<i>6,418.87</i>	<i>—</i>	<i>7,069.30</i>
Electric light	—	—	—	—
Water	—	5,418.87	—	7,069.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>487.13</i>	<i>965.67</i>	<i>1,087.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>75.00</i>	<i>—</i>	<i>16.50</i>
Interest	878.66	1,047.89	525.00	12,570.01
<i>Loans, general purposes</i>	<i>878.66</i>	<i>116.01</i>	<i>525.00</i>	<i>2,170.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>931.88</i>	<i>—</i>	<i>10,400.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,976.13	26,485.68	7,565.03	15,855.28
<i>Departmental</i>	<i>21,976.13</i>	<i>15,600.06</i>	<i>7,565.03</i>	<i>13,501.71</i>
General government	50.00	—	—	—
Protection of persons and property	—	190.40	—	1,164.00
Health and sanitation	—	—	—	—
Highways	18,025.00	13,445.42	7,310.03	12,268.21
Charities	—	—	—	—
Schools	56.46	927.13	255.00	—
Libraries	—	—	—	69.50
Recreation	—	937.11	—	—
Unclassified	3,844.67	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,846.06</i>	<i>—</i>	<i>1,919.39</i>
Electric light	—	—	—	—
Water	—	10,846.06	—	1,919.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>139.56</i>	<i>—</i>	<i>434.18</i>
Municipal indebtedness	63,000.00	39,500.00	2,500.00	196,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>7,600.00</i>	<i>2,500.00</i>	<i>21,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>32,000.00</i>	<i>—</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,246.20	27.69	2,153.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,246.20</i>	<i>27.69</i>	<i>2,153.11</i>
Refunds	211.37	206.70	45.06	465.88
Agency, trust, and investment	13,470.59	21,275.90	17,301.45	22,407.24
<i>Taxes and licenses for State</i>	<i>7,157.07</i>	<i>11,401.07</i>	<i>7,991.60</i>	<i>10,030.00</i>
<i>Taxes for county</i>	<i>3,702.61</i>	<i>7,790.56</i>	<i>8,514.48</i>	<i>6,860.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,600.51</i>	<i>1,322.97</i>	<i>365.67</i>	<i>4,905.49</i>
<i>All other</i>	<i>1,010.40</i>	<i>761.30</i>	<i>429.80</i>	<i>611.40</i>
RECAPITULATION.				
Maintenance and interest	\$133,677.91	\$146,759.03	\$108,293.71	\$181,963.28
Permanent debt (except from sinking funds)	3,000.00	7,500.00	2,500.00	21,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,976.13	26,485.68	7,565.03	15,855.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	32,000.00	—	175,000.00
Transfers (except to sinking funds) and refunds	211.37	2,452.90	72.75	2,618.99
Agency, trust, and investment	13,470.59	21,275.90	17,301.45	22,407.24
Total payments	\$232,336.00	\$236,473.51	\$135,732.94	\$418,844.79
Balance on hand, including funds	31,416.69	10,601.18	21,552.72	25,876.96
GRAND TOTAL	\$263,752.59	\$246,974.69	\$157,285.66	\$444,721.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
REVENUE.	\$204,156.92	\$176,263.63	\$722,763.82	\$195,045.97
General	175,439.81	139,292.60	559,675.39	150,090.81
<i>Taxes</i>	<i>161,581.40</i>	<i>111,793.59</i>	<i>517,417.27</i>	<i>110,352.48</i>
Property, poll, and income	158,353.85	102,898.21	514,800.08	108,803.33
Corporation, bank, etc.	3,227.55	8,895.38	2,617.19	1,549.15
<i>Licenses and permits</i>	<i>2,915.50</i>	<i>853.50</i>	<i>20,723.00</i>	<i>1,084.00</i>
<i>Fines and forfeits</i>	<i>516.30</i>	<i>36.45</i>	<i>503.95</i>	<i>—</i>
<i>Grants and gifts</i>	<i>10,626.61</i>	<i>26,629.06</i>	<i>21,031.17</i>	<i>38,654.33</i>
For expenses	10,626.61	26,629.06	21,031.17	38,654.33
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	28,717.11	36,971.03	163,088.43	44,955.16
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,660.73</i>	<i>8,966.76</i>	<i>8,860.84</i>	<i>6,953.42</i>
<i>Departmental</i>	<i>18,226.19</i>	<i>20,472.43</i>	<i>9,926.95</i>	<i>26,381.11</i>
General government	1,764.53	342.90	64.70	345.00
Protection of persons and property	24.96	603.77	56.66	51.25
Health and sanitation	50.00	326.50	1,050.00	—
Highways	487.00	3,638.89	250.00	2,150.50
Charities	15,373.44	10,175.61	7,770.21	19,286.06
Soldiers' benefits	—	278.00	258.84	380.00
Schools	526.26	5,053.57	—	3,630.02
Libraries	—	53.19	55.00	—
Recreation	—	—	98.74	432.00
Unclassified	—	—	322.80	106.28
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>135,469.33</i>	<i>8,317.37</i>
Electric light	—	—	135,469.33	—
Water	—	—	—	8,317.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>935.00</i>	<i>1,911.48</i>	<i>382.50</i>	<i>919.85</i>
<i>Interest</i>	<i>1,895.19</i>	<i>5,620.36</i>	<i>8,448.81</i>	<i>2,383.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,012.24	3,502.85	—	176.08
All other	882.95	2,117.51	8,448.81	2,207.33
NON-REVENUE.	\$69,816.09	\$81,191.56	\$322,178.34	\$137,122.89
Offsets to outlays	9,194.75	8,167.39	5,000.00	300.00
<i>Departmental</i>	<i>9,194.75</i>	<i>8,167.39</i>	<i>5,000.00</i>	<i>300.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	45,000.00	220,000.00	121,504.49
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>45,000.00</i>	<i>200,000.00</i>	<i>119,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.49</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,012.24	2,359.89	—	22.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,012.24</i>	<i>2,359.89</i>	<i>—</i>	<i>22.95</i>
Refunds	7,101.83	406.67	1,623.97	277.92
Agency, trust, and investment	27,507.27	25,257.61	95,554.37	15,017.53
<i>Taxes and licenses for State</i>	<i>14,995.76</i>	<i>9,860.00</i>	<i>41,537.83</i>	<i>7,990.00</i>
<i>Taxes for county</i>	<i>12,147.91</i>	<i>5,879.15</i>	<i>28,371.72</i>	<i>4,764.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>8,657.26</i>	<i>25,066.30</i>	<i>1,720.19</i>
<i>All other</i>	<i>363.60</i>	<i>861.20</i>	<i>578.52</i>	<i>543.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$213,351.67	\$184,431.02	\$727,763.82	\$195,345.97
Premiums	—	—	—	4.49
Municipal indebtedness	25,000.00	45,000.00	220,000.00	121,500.00
Transfers and refunds	8,114.07	2,766.56	1,623.97	300.87
Agency, trust, and investment	27,507.27	25,257.61	95,554.37	15,017.53
Total receipts	\$273,973.01	\$257,455.19	\$1,044,942.16	\$332,168.86
<i>Balance on hand, including funds</i>	<i>47,353.14</i>	<i>31,355.33</i>	<i>105,941.90</i>	<i>44,487.82</i>
GRAND TOTAL	\$321,326.15	\$289,310.52	\$1,150,884.06	\$376,656.68

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
Maintenance	\$168,077.74	\$168,371.93	\$636,065.72	\$152,088.24
<i>Departmental</i>	<i>165,561.45</i>	<i>162,523.02</i>	<i>520,222.95</i>	<i>143,819.97</i>
General government	15,060.62	8,333.27	41,688.90	6,688.60
Protection of persons and property	10,557.87	12,354.99	127,594.73	6,268.86
Health and sanitation	11,510.91	4,702.21	39,351.26	2,329.16
Highways	29,708.67	41,936.49	102,482.65	28,091.50
Charities	33,865.71	37,721.05	59,136.02	51,808.78
Soldiers' benefits	1,531.46	2,750.50	7,108.98	973.23
Schools	56,686.90	50,961.16	109,101.78	43,960.16
Libraries	203.93	1,846.52	4,765.44	—
Recreation	148.52	271.13	18,292.82	541.83
Pensions	—	—	2,299.87	—
Unclassified	6,286.86	1,645.70	8,400.50	3,157.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>111,891.02</i>	<i>6,833.98</i>
Electric light	—	—	111,891.02	—
Water	—	—	—	6,833.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,516.29</i>	<i>5,848.91</i>	<i>3,951.75</i>	<i>1,434.29</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,140.58	1,051.26	4,428.60	3,286.60
<i>Loans, general purposes</i>	<i>1,140.58</i>	<i>1,051.26</i>	<i>4,428.60</i>	<i>2,129.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,157.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,786.52	21,306.59	113,316.93	30,503.04
<i>Departmental</i>	<i>29,786.52</i>	<i>21,306.59</i>	<i>97,839.67</i>	<i>25,278.20</i>
General government	239.60	60.32	3,500.00	50.00
Protection of persons and property	—	868.00	1,114.83	—
Health and sanitation	4,182.05	1,543.30	14,127.98	1,951.28
Highways	25,195.21	17,937.66	81,096.86	22,872.36
Charities	—	—	—	—
Schools	169.66	897.31	—	404.56
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>12,605.97</i>	<i>5,224.84</i>
Electric light	—	—	12,605.97	—
Water	—	—	—	5,224.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>871.29</i>	<i>—</i>
Municipal indebtedness	30,000.00	40,500.00	120,638.58	111,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>5,500.00</i>	<i>20,638.58</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>103,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,012.24	2,359.89	—	22.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,012.24</i>	<i>2,359.89</i>	<i>—</i>	<i>22.95</i>
Refunds	7,101.83	406.67	1,623.97	277.92
Agency, trust, and investment	27,507.27	25,564.17	95,025.43	15,170.66
<i>Taxes and licenses for State</i>	<i>14,995.76</i>	<i>9,860.00</i>	<i>41,537.83</i>	<i>7,990.00</i>
<i>Taxes for county</i>	<i>12,147.91</i>	<i>5,879.15</i>	<i>28,371.72</i>	<i>4,764.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>8,953.02</i>	<i>24,758.88</i>	<i>1,873.32</i>
<i>All other</i>	<i>363.60</i>	<i>872.00</i>	<i>357.00</i>	<i>543.20</i>
RECAPITULATION:				
Maintenance and interest	\$169,218.32	\$169,423.19	\$640,494.32	\$155,374.84
Permanent debt (except from sinking funds)	5,000.00	5,500.00	20,638.58	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,786.52	21,306.59	113,316.93	30,503.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	35,000.00	100,000.00	103,000.00
Transfers (except to sinking funds) and refunds	8,114.07	2,766.56	1,623.97	300.87
Agency, trust, and investment	27,507.27	25,564.17	95,025.43	15,170.66
Total payments	\$264,626.18	\$259,560.51	\$971,099.23	\$312,349.41
Balance on hand, including funds	56,699.97	29,750.01	179,784.83	64,307.27
GRAND TOTAL	\$321,326.15	\$289,310.52	\$1,150,884.06	\$376,656.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
REVENUE.	\$162,225.67	\$111,460.02	\$167,723.10	\$214,682.45
General	125,038.62	92,901.55	147,817.30	145,268.86
<i>Taxes</i>	<i>100,642.92</i>	<i>65,745.48</i>	<i>136,820.08</i>	<i>118,012.26</i>
Property, poll, and income	100,023.71	50,413.59	136,136.39	102,968.98
Corporation, bank, etc.	619.21	15,331.89	683.69	15,043.28
<i>Licenses and permits</i>	<i>129.50</i>	<i>4,169.50</i>	<i>717.00</i>	<i>459.00</i>
<i>Fines and forfeits</i>	<i>21.00</i>	<i>—</i>	<i>100.00</i>	<i>22.00</i>
<i>Grants and gifts</i>	<i>24,245.20</i>	<i>22,986.57</i>	<i>10,180.22</i>	<i>26,775.60</i>
For expenses	24,245.20	22,986.57	10,180.22	26,775.60
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	37,187.05	18,558.47	19,905.80	69,413.59
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>2,030.97</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	2,030.97	—
<i>Privileges</i>	<i>6,211.29</i>	<i>3,619.57</i>	<i>11,067.24</i>	<i>7,477.25</i>
<i>Departmental</i>	<i>13,406.60</i>	<i>13,434.16</i>	<i>5,173.40</i>	<i>18,722.64</i>
General government	82.00	204.40	486.58	269.45
Protection of persons and property	88.02	92.18	37.24	454.34
Health and sanitation	172.07	—	—	385.75
Highways	6.60	8,118.19	296.14	8,253.87
Charities	11,873.94	4,908.23	4,017.52	7,474.17
Soldiers' benefits	—	—	160.00	—
Schools	1,014.55	56.00	61.92	1,823.82
Libraries	162.16	38.00	58.31	61.14
Recreation	—	—	—	—
Unclassified	7.26	117.16	55.69	—
<i>Public service enterprises</i>	<i>10,790.33</i>	<i>—</i>	<i>—</i>	<i>36,815.07</i>
Electric light	—	—	—	36,815.07
Water	10,790.33	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,163.72</i>	<i>291.36</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>4,615.11</i>	<i>1,213.38</i>	<i>1,634.19</i>	<i>6,398.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,057.75	327.07	379.82	4,859.47
All other	1,557.36	886.31	1,254.37	1,539.26
NON-REVENUE.	\$74,457.36	\$62,080.66	\$86,421.36	\$112,750.81
Offsets to outlays	1,148.23	5,796.91	14,052.58	6,268.26
<i>Departmental</i>	<i>955.00</i>	<i>5,796.91</i>	<i>14,052.58</i>	<i>3,998.78</i>
<i>Public service enterprises</i>	<i>193.23</i>	<i>—</i>	<i>—</i>	<i>2,269.48</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	54,010.68	45,000.00	50,000.00	23,800.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>45,000.00</i>	<i>50,000.00</i>	<i>23,800.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>10.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,457.14	316.05	463.50	3,561.13
<i>From sinking funds</i>	<i>2,457.14</i>	<i>316.05</i>	<i>463.50</i>	<i>3,561.13</i>
All other	—	—	—	—
Refunds	59.65	186.72	661.34	611.46
Agency, trust, and investment	16,781.66	10,780.98	21,243.94	78,509.96
<i>Taxes and licenses for State</i>	<i>7,990.00</i>	<i>5,803.82</i>	<i>14,307.81</i>	<i>12,098.02</i>
<i>Taxes for county</i>	<i>3,234.68</i>	<i>3,446.40</i>	<i>5,132.48</i>	<i>7,196.90</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,800.38</i>	<i>875.03</i>	<i>690.05</i>	<i>58,507.94</i>
All other	756.60	655.73	1,113.60	707.10
RECAPITULATION.				
Revenue and offsets to outlays	\$163,373.90	\$117,256.93	\$181,775.68	\$220,950.71
Premiums	10.68	—	—	—
Municipal indebtedness	54,000.00	45,000.00	50,000.00	23,800.00
Transfers and refunds	2,516.79	502.77	1,124.84	4,172.59
Agency, trust, and investment	16,781.66	10,780.98	21,243.94	78,509.96
Total receipts	\$236,683.03	\$173,540.68	\$254,144.46	\$327,433.26
<i>Balance on hand, including funds</i>	<i>5,103.23</i>	<i>3,954.13</i>	<i>41,786.11</i>	<i>64,504.45</i>
GRAND TOTAL	\$241,786.26	\$177,494.81	\$295,930.57	\$391,937.71

1 Includes \$15 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
Maintenance	\$156,112.81	\$105,654.56	\$141,591.06	\$204,958.34
<i>Departmental</i>	<i>144,033.27</i>	<i>104,899.69</i>	<i>141,558.06</i>	<i>173,798.92</i>
General government	8,237.81	6,533.07	12,069.15	9,997.88
Protection of persons and property	11,265.13	7,256.45	25,307.16	10,628.08
Health and sanitation	3,834.39	5,594.45	4,408.00	5,553.85
Highways	33,442.11	28,337.68	24,322.56	59,706.34
Charities	38,546.02	18,834.87	16,455.51	29,545.76
Soldiers' benefits	1,325.16	1,179.93	1,103.03	1,742.00
Schools	38,571.38	33,391.85	49,200.54	43,755.46
Libraries	5,188.55	1,317.89	1,319.24	4,553.89
Recreation	513.83	330.56	2,932.31	1,283.30
Pensions	—	—	—	—
Unclassified	3,168.89	2,122.94	4,440.56	7,032.36
<i>Public service enterprises</i>	<i>7,997.68</i>	<i>—</i>	<i>—</i>	<i>31,159.42</i>
Electric light	—	—	—	31,159.42
Water	7,997.68	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,081.86</i>	<i>689.87</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>65.00</i>	<i>33.00</i>	<i>—</i>
Interest	900.76	1,670.89	703.26	651.40
<i>Loans, general purposes</i>	<i>638.88</i>	<i>1,670.89</i>	<i>703.26</i>	<i>651.40</i>
<i>Loans, public service enterprises</i>	<i>261.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,681.23	11,277.95	47,664.93	42,415.94
<i>Departmental</i>	<i>5,905.40</i>	<i>11,277.95</i>	<i>47,664.93</i>	<i>24,215.36</i>
General government	—	699.69	4,303.59	287.31
Protection of persons and property	944.02	1,073.53	—	71.00
Health and sanitation	—	842.34	2,714.51	2,006.29
Highways	4,961.38	6,090.81	40,098.44	21,294.13
Charities	—	—	—	—
Schools	—	2,571.58	526.99	556.63
Libraries	—	—	—	—
Recreation	—	—	21.40	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>15,775.83</i>	<i>—</i>	<i>—</i>	<i>18,200.58</i>
Electric light	—	—	—	18,200.58
Water	15,775.83	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,900.00	40,200.00	55,704.23	32,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,900.00</i>	<i>5,200.00</i>	<i>5,704.23</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>50,000.00</i>	<i>23,800.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,457.14	316.05	463.50	3,561.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,457.14</i>	<i>316.05</i>	<i>463.50</i>	<i>3,561.13</i>
Refunds	59.65	186.72	661.34	611.46
Agency, trust, and investment	16,914.83	10,748.02	20,957.78	77,840.57
<i>Taxes and licenses for State</i>	<i>7,990.00</i>	<i>5,803.82</i>	<i>14,307.81</i>	<i>12,098.02</i>
<i>Taxes for county</i>	<i>5,234.68</i>	<i>3,446.40</i>	<i>5,132.48</i>	<i>7,196.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,907.15</i>	<i>842.07</i>	<i>346.89</i>	<i>57,838.55</i>
<i>All other</i>	<i>783.00</i>	<i>655.73</i>	<i>1,170.60</i>	<i>707.10</i>

RECAPITULATION.

Maintenance and interest	\$157,013.57	\$107,325.45	\$142,294.32	\$205,609.74
Permanent debt (except from sinking funds)	3,900.00	5,200.00	5,704.23	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,681.23	11,277.95	47,664.93	42,415.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	35,000.00	50,000.00	23,800.00
Transfers (except to sinking funds) and refunds	2,516.79	502.77	1,124.84	4,172.59
Agency, trust, and investment	16,914.83	10,748.02	20,957.78	77,840.57
Total payments	\$227,026.42	\$170,054.19	\$267,746.10	\$362,838.84
Balance on hand, including funds	14,759.84	7,440.62	28,184.47	29,098.87
GRAND TOTAL	\$241,786.26	\$177,494.81	\$295,930.57	\$391,937.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
REVENUE.	\$303,675.74	\$166,728.79	\$101,794.26	\$191,027.64
General	266,219.25	131,207.51	84,662.51	149,637.60
<i>Taxes</i>	<i>249,403.26</i>	<i>100,070.34</i>	<i>57,473.61</i>	<i>118,515.86</i>
Property, poll, and income	246,772.62	95,054.97	56,873.89	114,545.47
Corporation, bank, etc.	2,630.64	5,015.37	599.72	3,970.39
<i>Licenses and permits</i>	<i>1,450.50</i>	<i>2,999.50</i>	<i>1,652.00</i>	<i>1,655.00</i>
<i>Fines and forfeits</i>	<i>494.50</i>	<i>78.00</i>	<i>153.90</i>	<i>19.30</i>
Grants and gifts	14,870.99	28,059.67	25,403.00	29,547.44
For expenses	14,870.99	28,059.67	25,403.00	29,547.44
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	37,456.49	35,521.28	17,131.75	41,390.04
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,560.77</i>	<i>6,742.07</i>	<i>4,566.50</i>	<i>6,486.44</i>
<i>Departmental</i>	<i>9,440.62</i>	<i>10,741.37</i>	<i>5,950.25</i>	<i>21,043.09</i>
General government	645.00	339.00	222.50	465.83
Protection of persons and property	146.90	30.33	73.33	72.02
Health and sanitation	1,102.79	—	103.57	495.65
Highways	134.60	3,005.36	2,390.76	—
Charities	7,195.77	5,894.78	2,991.45	18,968.82
Soldiers' benefits	92.00	210.00	—	680.00
Schools	15.00	1,203.90	135.40	274.17
Libraries	33.56	58.00	33.24	18.99
Recreation	75.00	—	—	—
Unclassified	—	—	—	67.61
<i>Public service enterprises</i>	<i>14,717.40</i>	<i>16,413.63</i>	<i>5,432.15</i>	<i>11,211.53</i>
Electric light	—	—	—	—
Water	14,717.40	16,413.63	5,432.15	11,211.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,087.00</i>	<i>937.36</i>	<i>192.79</i>	<i>—</i>
<i>Interest</i>	<i>1,650.70</i>	<i>686.85</i>	<i>990.06</i>	<i>2,648.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	308.97	26.08	33.99	45.49
All other	1,341.73	660.77	956.07	2,603.49
NON-REVENUE.	\$125,979.89	\$106,059.57	\$46,133.35	\$133,674.20
Offsets to outlays	15,195.05	573.00	—	14,659.61
<i>Departmental</i>	<i>15,195.05</i>	<i>573.00</i>	<i>—</i>	<i>14,659.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	92,000.00	30,000.00	105,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>80,000.00</i>	<i>30,000.00</i>	<i>105,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	116.33	10.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>116.33</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Refunds	3,888.14	792.43	118.39	532.83
Agency, trust, and investment	46,780.37	12,684.14	16,014.96	13,481.76
<i>Taxes and licenses for State</i>	<i>27,946.65</i>	<i>7,310.00</i>	<i>7,327.48</i>	<i>7,310.00</i>
<i>Taxes for county</i>	<i>16,264.49</i>	<i>4,358.68</i>	<i>7,789.85</i>	<i>4,999.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,997.23</i>	<i>549.46</i>	<i>641.43</i>	<i>458.25</i>
<i>All other</i>	<i>572.00</i>	<i>466.00</i>	<i>256.20</i>	<i>713.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$318,870.79	\$167,301.79	\$101,794.26	\$205,687.25
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	92,000.00	30,000.00	105,000.00
Transfers and refunds	4,004.47	802.43	118.39	532.83
Agency, trust, and investment	46,780.37	12,684.14	16,014.96	13,481.76
Total receipts	\$429,655.63	\$272,788.36	\$147,927.61	\$324,701.84
<i>Balance on hand, including funds</i>	<i>37,907.01</i>	<i>30,665.21</i>	<i>12,608.86</i>	<i>27,971.07</i>
GRAND TOTAL	\$467,562.64	\$303,453.57	\$160,536.47	\$352,672.91

Graded According to Population of 1935 — Continued.

PAYMENTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
Maintenance	\$275,735.48	\$150,522.82	\$106,131.34	\$161,277.19
<i>Departmental</i>	<i>249,923.87</i>	<i>142,344.19</i>	<i>104,330.61</i>	<i>151,867.19</i>
General government	18,148.05	12,372.74	7,731.08	10,541.69
Protection of persons and property	37,179.69	6,109.50	3,913.80	6,859.69
Health and sanitation	20,453.55	5,058.82	4,639.97	4,254.45
Highways	52,574.85	39,715.36	24,036.26	25,164.90
Charities	36,648.94	25,305.24	12,887.44	60,724.90
Soldiers' benefits	3,455.54	994.52	108.25	2,208.13
Schools	60,164.66	47,531.72	45,701.24	38,809.67
Libraries	5,848.78	1,650.00	1,427.80	759.61
Recreation	11,119.51	970.01	91.04	191.62
Pensions	3,048.24	—	—	—
Unclassified	1,282.06	2,636.28	3,793.73	2,352.53
<i>Public service enterprises</i>	<i>21,582.87</i>	<i>5,873.12</i>	<i>1,508.94</i>	<i>9,410.00</i>
Electric light	—	—	—	—
Water	21,582.87	5,873.12	1,508.94	9,410.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,222.74</i>	<i>2,305.51</i>	<i>291.79</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,002.00	2,853.44	1,033.55	2,467.57
<i>Loans, general purposes</i>	<i>3,002.00</i>	<i>2,134.31</i>	<i>1,033.55</i>	<i>742.57</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>719.13</i>	<i>—</i>	<i>1,725.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	28,558.96	34,658.43	3,673.88	25,413.40
<i>Departmental</i>	<i>23,584.80</i>	<i>23,134.23</i>	<i>3,673.88</i>	<i>22,339.03</i>
General government	—	65.90	—	359.78
Protection of persons and property	4,760.45	8,500.00	—	—
Health and sanitation	268.84	1,271.35	—	100.56
Highways	14,317.57	12,174.95	3,523.88	20,255.51
Charities	—	—	150.00	—
Schools	1,550.00	338.23	—	984.18
Libraries	—	—	—	—
Recreation	2,687.94	783.80	—	539.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>959.11</i>	<i>11,024.25</i>	<i>—</i>	<i>3,174.37</i>
Electric light	—	—	—	—
Water	959.11	11,024.25	—	3,174.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,015.05</i>	<i>499.95</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	84,000.00	65,500.00	15,000.00	129,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>15,500.00</i>	<i>5,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	116.33	10.00	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>116.33</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Refunds	3,888.14	792.43	118.39	532.83
Agency, trust, and investment	46,632.79	12,636.02	16,048.95	13,534.45
<i>Taxes and licenses for State</i>	<i>27,946.65</i>	<i>7,310.00</i>	<i>7,327.48</i>	<i>7,310.00</i>
<i>Taxes for county</i>	<i>16,264.49</i>	<i>4,358.68</i>	<i>7,789.85</i>	<i>4,999.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,851.45</i>	<i>565.54</i>	<i>675.42</i>	<i>503.74</i>
<i>All other</i>	<i>570.20</i>	<i>401.80</i>	<i>256.20</i>	<i>720.80</i>
RECAPITULATION.				
Maintenance and interest	\$278,737.48	\$153,376.26	\$107,164.89	\$163,744.76
Permanent debt (except from sinking funds)	24,000.00	15,500.00	5,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,558.96	34,658.43	3,673.88	25,413.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	50,000.00	10,000.00	120,000.00
Transfers (except to sinking funds) and refunds	4,004.47	802.43	118.39	532.83
Agency, trust, and investment	46,632.79	12,636.02	16,048.95	13,534.45
Total payments	\$441,933.70	\$266,973.14	\$142,006.11	\$332,225.44
Balance on hand, including funds	25,628.94	36,480.43	18,530.36	20,447.47
GRAND TOTAL	\$467,562.64	\$303,453.57	\$160,536.47	\$352,672.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
REVENUE.	\$136,092.49	\$98,580.90	\$131,352.68	\$179,417.72
General	117,862.68	66,193.74	103,950.61	144,805.08
<i>Taxes</i>	<i>77,800.51</i>	<i>44,293.60</i>	<i>74,457.75</i>	<i>74,254.47</i>
Property, poll, and income	72,706.22	44,064.18	57,420.75	73,897.27
Corporation, bank, etc.	5,094.29	229.42	17,037.00	357.20
<i>Licenses and permits</i>	<i>2,439.00</i>	<i>723.50</i>	<i>967.50</i>	<i>1,765.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>53.00</i>	<i>75.00</i>	<i>99.92</i>
<i>Grants and gifts</i>	<i>37,613.17</i>	<i>21,123.64</i>	<i>28,450.36</i>	<i>68,685.69</i>
For expenses	37,613.17	21,123.64	28,450.36	22,810.69
For outlays	—	—	—	45,875.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	18,229.81	32,387.16	27,402.07	34,612.64
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,323.11</i>	<i>4,771.19</i>	<i>4,006.24</i>	<i>5,531.84</i>
<i>Departmental</i>	<i>11,378.17</i>	<i>16,127.72</i>	<i>15,204.91</i>	<i>16,015.89</i>
General government	—	32.40	647.40	1,653.10
Protection of persons and property	42.12	18.84	26.92	86.71
Health and sanitation	—	521.41	218.71	52.50
Highways	1,729.56	6,098.66	2,630.36	927.96
Charities	9,462.71	8,577.91	11,141.55	12,263.54
Soldiers' benefits	—	—	120.00	240.00
Schools	137.52	851.65	239.48	552.25
Libraries	—	23.85	91.64	115.71
Recreation	—	3.00	—	—
Unclassified	6.26	—	58.85	124.12
<i>Public service enterprises</i>	<i>—</i>	<i>10,449.41</i>	<i>5,044.48</i>	<i>7,224.94</i>
Electric light	—	—	—	—
Water	—	10,449.41	5,044.48	7,224.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>634.87</i>	<i>—</i>	<i>111.00</i>	<i>1,129.87</i>
<i>Interest</i>	<i>1,893.66</i>	<i>1,038.84</i>	<i>3,035.44</i>	<i>4,710.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	623.97	14.55	2,656.84	3,298.40
All other	1,269.69	1,024.29	378.60	1,411.70
NON-REVENUE.	\$101,586.99	\$86,339.42	\$88,258.54	\$164,183.72
Offsets to outlays	4,549.02	7,741.79	7,698.28	58,766.67
<i>Departmental</i>	<i>4,549.02</i>	<i>7,741.79</i>	<i>7,698.28</i>	<i>58,766.67</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,000.00	71,309.60	65,500.00	87,823.20
<i>Loans, general purposes</i>	<i>—</i>	<i>56,000.00</i>	<i>—</i>	<i>50,600.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bond: refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>35,000.00</i>	<i>65,500.00</i>	<i>37,050.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>309.60</i>	<i>—</i>	<i>173.20</i>
Transfers	562.79	—	2,879.20	588.91
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>562.79</i>	<i>—</i>	<i>2,879.20</i>	<i>588.91</i>
Refunds	164.07	180.96	109.32	452.86
Agency, trust, and investment	11,311.11	7,107.07	12,071.74	16,552.08
<i>Taxes and licenses for State</i>	<i>5,440.00</i>	<i>3,910.00</i>	<i>5,793.82</i>	<i>5,780.00</i>
<i>Taxes for county</i>	<i>3,564.04</i>	<i>2,561.65</i>	<i>3,786.79</i>	<i>3,786.79</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,578.67</i>	<i>155.22</i>	<i>1,922.93</i>	<i>6,276.14</i>
<i>All other</i>	<i>728.40</i>	<i>480.20</i>	<i>568.20</i>	<i>709.15</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$140,641.51	\$106,322.69	\$139,050.96	\$238,184.39
Premiums	—	309.60	—	173.20
Municipal indebtedness	85,000.00	71,000.00	65,500.00	87,650.00
Transfers and refunds	726.86	180.96	2,988.52	1,041.77
Agency, trust, and investment	11,311.11	7,107.07	12,071.74	16,552.08
Total receipts	\$237,679.48	\$184,920.32	\$219,611.22	\$343,601.44
<i>Balance on hand, including funds</i>	<i>15,137.46</i>	<i>8,158.11</i>	<i>11,347.60</i>	<i>31,131.74</i>
GRAND TOTAL	\$252,816.94	\$193,078.43	\$230,958.82	\$374,733.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
Maintenance	\$143,381.17	\$88,836.39	\$137,885.52	\$127,902.55
<i>Departmental</i>	<i>141,695.76</i>	<i>82,829.28</i>	<i>133,764.75</i>	<i>120,434.28</i>
General government	6,238.19	7,241.25	6,424.46	6,522.84
Protection of persons and property	3,024.09	1,529.26	7,397.63	6,954.05
Health and sanitation	2,019.19	2,682.77	3,026.23	3,419.17
Highways	36,805.93	26,490.60	35,400.42	23,155.75
Charities	52,178.59	16,234.40	40,470.10	34,409.06
Soldiers' benefits	3,214.78	125.00	686.50	1,381.34
Schools	35,027.09	27,061.16	36,233.09	38,308.17
Libraries	666.77	499.30	1,635.97	2,018.57
Recreation	183.10	465.17	105.14	200.13
Pensions	—	—	1,006.59	—
Unclassified	2,338.03	500.37	1,378.62	4,065.20
<i>Public service enterprises</i>	<i>—</i>	<i>6,007.11</i>	<i>3,778.49</i>	<i>5,307.17</i>
Electric light	—	—	—	—
Water	—	6,007.11	3,778.49	5,307.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,665.41</i>	<i>—</i>	<i>167.28</i>	<i>2,149.90</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>—</i>	<i>175.00</i>	<i>11.20</i>
Interest	536.42	1,019.00	802.46	3,192.22
<i>Loans, general purposes</i>	<i>536.42</i>	<i>669.00</i>	<i>802.46</i>	<i>1,384.72</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>350.00</i>	<i>—</i>	<i>1,807.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,217.76	30,678.80	5,612.77	110,892.83
<i>Departmental</i>	<i>11,651.50</i>	<i>30,678.80</i>	<i>5,612.77</i>	<i>104,733.72</i>
General government	—	12,549.61	372.00	1,353.08
Protection of persons and property	354.13	—	—	—
Health and sanitation	—	—	—	—
Highways	10,828.27	8,477.89	4,415.70	8,596.14
Charities	—	—	—	—
Schools	469.10	9,651.30	213.07	94,834.50
Libraries	—	—	612.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,109.11</i>
Electric light	—	—	—	—
Water	—	—	—	6,109.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>566.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	71,000.00	25,500.00	65,500.00	41,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>5,500.00</i>	<i>2,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>63,500.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	562.79	—	2,879.20	588.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>562.79</i>	<i>—</i>	<i>2,879.20</i>	<i>588.91</i>
Refunds	164.07	180.96	109.32	452.86
Agency, trust, and investment	11,511.79	7,107.04	11,829.06	18,614.42
<i>Taxes and licenses for State</i>	<i>5,440.00</i>	<i>3,910.00</i>	<i>5,793.82</i>	<i>5,780.00</i>
<i>Taxes for county</i>	<i>3,564.04</i>	<i>2,561.65</i>	<i>3,786.79</i>	<i>3,786.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,779.35</i>	<i>155.19</i>	<i>1,680.25</i>	<i>8,343.01</i>
<i>All other</i>	<i>728.40</i>	<i>480.20</i>	<i>568.20</i>	<i>704.62</i>

RECAPITULATION.

Maintenance and interest	\$143,917.59	\$89,855.39	\$138,687.98	\$131,094.77
Permanent debt (except from sinking funds)	1,000.00	5,500.00	2,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,217.76	30,678.80	5,612.77	110,892.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	20,000.00	63,500.00	30,000.00
Transfers (except to sinking funds) and refunds	726.86	180.96	2,988.52	1,041.77
Agency, trust, and investment	11,511.79	7,107.04	11,829.06	18,614.42
Total payments	\$239,374.00	\$153,322.19	\$224,618.33	\$302,643.79
<i>Balance on hand, including funds</i>	<i>13,442.94</i>	<i>39,756.24</i>	<i>6,340.49</i>	<i>72,089.39</i>
GRAND TOTAL	\$252,816.94	\$193,078.43	\$230,958.82	\$374,733.18

¹ Includes \$2,713.67 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
REVENUE.	\$121,994.11	\$223,417.56	\$134,721.86	\$119,566.76
General	85,562.54	184,606.58	106,231.28	88,956.48
<i>Taxes</i>	<i>58,753.27</i>	<i>164,126.06</i>	<i>69,350.28</i>	<i>69,814.14</i>
Property, poll, and income	51,870.95	163,336.19	62,792.97	68,436.52
Corporation, bank, etc.	6,882.32	789.87	6,557.31	1,377.62
<i>Licenses and permits</i>	<i>1,409.00</i>	<i>1,356.50</i>	<i>1,515.00</i>	<i>1,407.00</i>
<i>Fines and forfeits</i>	<i>442.50</i>	<i>134.00</i>	<i>215.00</i>	<i>155.00</i>
<i>Grants and gifts</i>	<i>24,931.78</i>	<i>18,990.02</i>	<i>35,151.00</i>	<i>17,580.34</i>
For expenses	24,931.78	18,990.02	35,151.00	17,580.34
For outlays	—	—	—	—
<i>All other</i>	<i>25.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	36,431.57	38,810.98	28,490.58	30,610.28
<i>Special assessments</i>	<i>—</i>	<i>917.89</i>	<i>—</i>	<i>61.75</i>
To meet expenses	—	917.89	—	61.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,103.56</i>	<i>8,171.49</i>	<i>4,718.23</i>	<i>4,446.18</i>
<i>Departmental</i>	<i>25,593.74</i>	<i>19,488.38</i>	<i>20,724.90</i>	<i>15,802.94</i>
General government	185.00	1,293.58	96.09	51.10
Protection of persons and property	28.13	215.95	31.09	54.88
Health and sanitation	79.29	133.58	260.71	285.71
Highways	10,242.60	1,434.52	7,829.79	2,681.72
Charities	12,137.04	13,950.89	12,355.56	12,491.61
Soldiers' benefits	—	190.00	—	50.00
Schools	1,879.28	1,545.65	135.76	176.22
Libraries	6.85	683.18	15.90	7.50
Recreation	—	—	—	—
Unclassified	1,035.55	41.03	—	4.20
<i>Public service enterprises</i>	<i>—</i>	<i>7,477.51</i>	<i>—</i>	<i>8,594.27</i>
Electric light	—	—	—	—
Water	—	7,477.51	—	8,594.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>789.98</i>	<i>470.32</i>	<i>435.05</i>	<i>—</i>
<i>Interest</i>	<i>5,944.29</i>	<i>2,285.39</i>	<i>2,612.40</i>	<i>1,705.14</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,984.49	575.55	1,225.65	36.53
All other	959.80	1,709.84	1,386.75	1,668.61
NON-REVENUE.	\$164,405.79	\$97,791.55	\$98,495.69	\$74,171.26
Offsets to outlays	50.00	7,745.82	9,670.72	1,350.00
<i>Departmental</i>	<i>50.00</i>	<i>7,745.82</i>	<i>9,670.72</i>	<i>1,350.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,500.00	50,000.00	77,000.00	62,500.00
<i>Loans, general purposes</i>	<i>30,500.00</i>	<i>—</i>	<i>7,000.00</i>	<i>2,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14,931.96	404.66	145.12	1,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14,931.96</i>	<i>404.66</i>	<i>145.12</i>	<i>1,100.00</i>
Refunds	2,407.93	570.61	273.75	52.00
Agency, trust, and investment	46,515.90	39,070.46	11,406.10	9,169.26
<i>Taxes and licenses for State</i>	<i>5,270.00</i>	<i>16,320.00</i>	<i>5,793.82</i>	<i>5,610.00</i>
<i>Taxes for county</i>	<i>3,452.66</i>	<i>19,919.11</i>	<i>3,786.79</i>	<i>2,016.33</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37,336.04</i>	<i>2,281.15</i>	<i>872.29</i>	<i>1,112.13</i>
<i>All other</i>	<i>457.20</i>	<i>550.20</i>	<i>953.20</i>	<i>430.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$122,044.11	\$231,163.38	\$144,392.58	\$120,916.76
Premiums	—	—	—	—
Municipal indebtedness	100,500.00	50,000.00	77,000.00	62,500.00
Transfers and refunds	17,339.89	975.27	418.87	1,152.00
Agency, trust, and investment	46,515.90	39,070.46	11,406.10	9,169.26
Total receipts	\$286,399.90	\$321,209.11	\$233,217.55	\$193,738.02
Balance on hand, including funds	44,294.63	33,556.31	7,079.82	21,550.31
GRAND TOTAL	\$330,694.53	\$354,765.42	\$240,297.37	\$215,288.33

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
Maintenance	\$120,280.83	\$181,840.48	\$137,649.60	\$102,747.35
<i>Departmental</i>	<i>117,927.83</i>	<i>173,569.34</i>	<i>136,710.54</i>	<i>96,648.67</i>
General government	5,213.61	13,727.55	6,239.76	6,809.76
Protection of persons and property	3,680.74	13,955.05	1,793.56	5,171.37
Health and sanitation	2,512.04	8,220.11	2,942.16	3,220.63
Highways	32,675.27	30,396.94	34,083.66	10,751.73
Charities	34,498.63	45,486.99	44,296.01	36,962.34
Soldiers' benefits	1,625.07	1,295.44	2,593.77	746.62
Schools	31,138.98	49,406.74	42,043.64	30,274.53
Libraries	733.68	2,876.89	577.66	960.88
Recreation	234.66	4,458.97	172.08	113.41
Pensions	—	—	—	—
Unclassified	5,615.15	3,744.66	1,968.24	1,637.40
<i>Public service enterprises</i>	<i>—</i>	<i>7,428.52</i>	<i>—</i>	<i>6,098.68</i>
Electric light	—	—	—	—
Water	—	7,328.52	—	6,098.68
All other	—	100.00	—	—
<i>Cemeteries</i>	<i>2,129.46</i>	<i>842.62</i>	<i>939.06</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>223.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,617.53	4,559.86	1,540.35	1,655.88
<i>Loans, general purposes</i>	<i>1,617.53</i>	<i>1,833.86</i>	<i>1,540.35</i>	<i>1,655.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,726.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,792.90	34,629.01	16,309.55	9,815.68
<i>Departmental</i>	<i>10,777.73</i>	<i>27,046.52</i>	<i>16,042.99</i>	<i>9,166.04</i>
General government	—	—	—	395.04
Protection of persons and property	57.18	1,163.55	—	—
Health and sanitation	—	—	—	89.55
Highways	6,868.86	14,237.06	15,307.68	3,810.67
Charities	—	—	—	—
Schools	20.00	11,079.43	575.65	4,037.08
Libraries	—	—	159.66	814.95
Recreation	—	152.48	—	18.75
Unclassified	3,831.69	414.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,582.49</i>	<i>—</i>	<i>649.64</i>
Electric light	—	—	—	—
Water	—	7,582.49	—	649.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>15.17</i>	<i>—</i>	<i>266.56</i>	<i>—</i>
Municipal indebtedness	118,200.00	74,400.00	59,200.00	70,573.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,200.00</i>	<i>24,400.00</i>	<i>4,200.00</i>	<i>10,573.60</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>50,000.00</i>	<i>55,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14,931.96	404.66	145.12	1,100.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14,931.96</i>	<i>404.66</i>	<i>145.12</i>	<i>1,100.00</i>
Refunds	2,407.93	570.61	273.75	52.00
Agency, trust, and investment	34,592.21	39,089.71	11,447.18	8,107.59
<i>Taxes and licenses for State</i>	<i>5,270.00</i>	<i>16,320.00</i>	<i>5,793.82</i>	<i>5,610.00</i>
<i>Taxes for county</i>	<i>3,452.66</i>	<i>19,919.11</i>	<i>3,786.79</i>	<i>2,016.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>25,414.15</i>	<i>2,308.80</i>	<i>908.57</i>	<i>48.66</i>
<i>All other</i>	<i>455.40</i>	<i>541.80</i>	<i>958.00</i>	<i>432.60</i>
RECAPITULATION.				
Maintenance and interest	\$121,898.36	\$186,400.34	\$139,189.95	\$104,403.23
Permanent debt (except from sinking funds)	8,200.00	24,400.00	4,200.00	10,573.60
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,792.90	34,629.01	16,309.55	9,815.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	50,000.00	55,000.00	60,000.00
Transfers (except to sinking funds) and refunds	17,339.89	975.27	418.87	1,152.00
Agency, trust, and investment	34,592.21	39,089.71	11,447.18	8,107.59
Total payments	\$302,823.36	\$335,494.33	\$226,565.55	\$194,052.10
<i>Balance on hand, including funds</i>	<i>27,871.17</i>	<i>19,271.09</i>	<i>13,731.82</i>	<i>21,236.23</i>
GRAND TOTAL	\$330,694.53	\$354,765.42	\$240,297.37	\$215,288.33

¹ Includes \$6,188.15 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
REVENUE.	\$157,970.39	\$199,318.03	\$207,158.99	\$168,151.44
General	122,202.67	171,920.87	176,406.17	146,422.31
<i>Taxes</i>	<i>92,612.59</i>	<i>139,854.17</i>	<i>154,277.12</i>	<i>135,002.36</i>
Property, poll, and income	92,183.73	137,130.89	152,822.03	134,173.75
Corporation, bank, etc.	428.86	2,723.28	1,455.09	828.61
<i>Licenses and permits</i>	<i>2,860.50</i>	<i>10,061.60</i>	<i>2,702.00</i>	<i>1,241.50</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>1,342.40</i>	<i>225.35</i>	—
<i>Grants and gifts</i>	<i>26,679.58</i>	<i>20,662.80</i>	<i>19,201.70</i>	<i>10,178.45</i>
For expenses	26,679.58	20,662.80	19,201.70	10,178.45
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	35,767.72	27,397.16	30,752.82	21,729.13
<i>Special assessments</i>	<i>580.65</i>	<i>56.30</i>	—	<i>1,040.55</i>
To meet expenses	580.65	56.30	—	1,040.55
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,530.77</i>	<i>4,506.05</i>	<i>8,971.98</i>	<i>6,695.88</i>
<i>Departmental</i>	<i>15,183.48</i>	<i>17,770.46</i>	<i>14,095.13</i>	<i>11,710.83</i>
General government	170.50	86.80	491.76	60.25
Protection of persons and property	162.52	212.06	316.21	293.01
Health and sanitation	538.57	331.01	260.71	—
Highways	4,976.20	—	64.00	499.91
Charities	7,933.30	15,966.61	11,697.37	8,918.82
Soldiers' benefits	120.00	444.00	120.00	630.00
Schools	—	58.41	1,058.18	1,305.24
Libraries	44.65	53.74	—	3.60
Recreation	—	—	—	—
Unclassified	1,237.74	617.83	86.90	—
<i>Public service enterprises</i>	<i>10,072.35</i>	—	—	—
Electric light	—	—	—	—
Water	10,072.35	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>837.00</i>	—	<i>3,325.25</i>	<i>1,257.29</i>
<i>Interest</i>	<i>2,563.47</i>	<i>5,064.35</i>	<i>4,360.46</i>	<i>1,024.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	446.85	1,193.99	1,953.21	200.87
All other	2,116.62	3,870.36	2,407.25	823.71
NON-REVENUE.	\$136,954.08	\$219,850.20	\$67,224.86	\$83,856.02
Offsets to outlays	6,303.37	3,649.75	—	12,003.03
<i>Departmental</i>	<i>3,653.65</i>	<i>3,649.75</i>	—	<i>12,003.03</i>
<i>Public service enterprises</i>	<i>2,649.72</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	117,250.00	196,000.00	20,000.00	46,502.54
<i>Loans, general purposes</i>	<i>11,500.00</i>	<i>16,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>3,500.00</i>	—	—	<i>6,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>102,250.00</i>	<i>180,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>2.54</i>
Transfers	529.34	1,652.50	5,887.55	1,060.89
<i>From sinking funds</i>	—	—	—	—
All other	529.34	1,652.50	5,887.55	1,060.89
Refunds	204.45	964.60	311.75	352.35
Agency, trust, and investment	12,666.92	17,583.35	41,025.56	23,937.21
<i>Taxes and licenses for State</i>	<i>6,970.00</i>	<i>8,160.00</i>	<i>17,533.86</i>	<i>13,935.20</i>
<i>Taxes for county</i>	<i>4,155.95</i>	<i>4,760.34</i>	<i>11,976.54</i>	<i>8,132.25</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>938.77</i>	<i>3,742.81</i>	<i>10,571.46</i>	<i>1,069.36</i>
All other	602.20	920.20	940.70	780.40
RECAPITULATION.				
Revenue and offsets to outlays	\$164,273.76	\$202,967.78	\$207,158.99	\$180,154.47
Premiums	—	—	—	2.54
Municipal indebtedness	117,250.00	196,000.00	20,000.00	46,500.00
Transfers and refunds	733.79	2,617.10	6,199.30	1,413.24
Agency, trust, and investment	12,666.92	17,583.35	41,025.56	23,937.21
Total receipts	\$294,924.47	\$419,168.23	\$274,383.85	\$252,007.46
Balance on hand, including funds	1,495.37	65,516.06	57,381.81	11,342.54
GRAND TOTAL	\$296,419.84	\$484,684.29	\$331,765.66	\$263,350.00

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
Maintenance	\$153,447.58	\$194,199.80	\$190,336.18	\$144,509.71
<i>Departmental</i>	<i>146,716.12</i>	<i>194,124.80</i>	<i>182,756.91</i>	<i>141,760.13</i>
General government	7,504.34	11,441.76	12,402.95	11,739.53
Protection of persons and property	16,346.95	34,812.47	23,094.08	10,936.58
Health and sanitation	3,789.78	6,376.56	9,545.46	5,379.43
Highways	25,879.28	20,940.26	39,326.06	33,386.29
Charities	33,073.85	58,655.84	46,066.70	26,687.15
Soldiers' benefits	3,416.86	3,643.42	1,437.91	2,374.09
Schools	50,831.02	31,620.89	45,593.51	43,901.21
Libraries	437.42	637.32	1,888.55	2,567.69
Recreation	374.47	490.63	658.47	284.47
Pensions	—	—	—	—
Unclassified	5,062.15	25,505.65	2,743.22	4,503.69
<i>Public service enterprises</i>	<i>5,465.92</i>	<i>—</i>	<i>86.00</i>	<i>437.79</i>
Electric light	—	—	—	—
Water	5,465.92	—	—	437.79
All other	—	—	86.00	—
<i>Cemeteries</i>	<i>1,265.54</i>	<i>75.00</i>	<i>7,493.27</i>	<i>2,311.79</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,764.13	1,463.70	1,709.93	2,814.37
<i>Loans, general purposes</i>	<i>1,177.98</i>	<i>1,463.70</i>	<i>1,709.93</i>	<i>2,781.87</i>
<i>Loans, public service enterprises</i>	<i>3,586.15</i>	<i>—</i>	<i>—</i>	<i>32.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,038.50	13,920.22	6,337.95	38,082.32
<i>Departmental</i>	<i>15,523.12</i>	<i>13,920.22</i>	<i>6,337.95</i>	<i>26,421.00</i>
General government	—	8,718.17	508.25	—
Protection of persons and property	—	265.00	—	4,906.58
Health and sanitation	1,003.15	—	—	—
Highways	14,519.97	4,937.05	4,850.30	20,883.97
Charities	—	—	129.50	—
Schools	—	—	422.90	472.45
Libraries	—	—	—	—
Recreation	—	—	312.00	158.00
Unclassified	—	—	115.00	—
<i>Public service enterprises</i>	<i>4,515.38</i>	<i>—</i>	<i>—</i>	<i>11,661.32</i>
Electric light	—	—	—	—
Water	4,515.38	—	—	11,661.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	81,084.42	227,932.95	25,000.00	47,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,084.42</i>	<i>4,782.95</i>	<i>5,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>223,150.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	529.34	1,652.50	5,887.55	1,060.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>529.34</i>	<i>1,652.50</i>	<i>5,887.55</i>	<i>1,060.89</i>
Refunds	204.45	964.60	311.75	352.35
Agency, trust, and investment	12,875.83	15,653.70	37,135.22	24,360.68
<i>Taxes and licenses for State</i>	<i>6,970.00</i>	<i>8,160.00</i>	<i>17,536.86</i>	<i>13,955.20</i>
<i>Taxes for county</i>	<i>4,155.95</i>	<i>4,760.34</i>	<i>11,976.54</i>	<i>8,132.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,124.28</i>	<i>1,214.15</i>	<i>6,681.12</i>	<i>1,500.63</i>
<i>All other</i>	<i>625.60</i>	<i>1,519.21</i>	<i>940.70</i>	<i>772.60</i>
RECAPITULATION.				
Maintenance and interest	\$158,211.71	\$195,663.50	\$192,046.11	\$147,324.08
Permanent debt (except from sinking funds)	11,084.42	4,782.95	5,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,038.50	13,920.22	6,337.95	38,082.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	223,150.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	733.79	2,617.10	6,199.30	1,413.24
Agency, trust, and investment	12,875.83	15,653.70	37,135.22	24,360.68
Total payments	\$272,944.25	\$455,787.47	\$266,718.58	\$258,180.32
<i>Balance on hand, including funds</i>	<i>23,475.59</i>	<i>28,896.82</i>	<i>65,047.08</i>	<i>5,169.68</i>
GRAND TOTAL	\$296,419.84	\$484,684.29	\$331,765.66	\$263,350.00

¹ Includes \$1,070.25 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
REVENUE.	\$143,574.70	\$197,905.45	\$107,601.37	\$102,678.79
General	87,227.66	117,366.08	94,898.58	83,700.37
<i>Taxes</i>	<i>61,276.21</i>	<i>83,844.27</i>	<i>63,165.99</i>	<i>56,915.33</i>
Property, poll, and income	60,948.68	81,367.30	61,911.41	52,614.15
Corporation, bank, etc.	327.53	2,476.97	1,254.58	4,301.18
<i>Licenses and permits</i>	<i>1,367.00</i>	<i>1,471.00</i>	<i>289.00</i>	<i>99.50</i>
<i>Fines and forfeits</i>	<i>21.00</i>	<i>97.60</i>	—	<i>15.00</i>
<i>Grants and gifts</i>	<i>24,536.72</i>	<i>31,953.21</i>	<i>31,443.59</i>	<i>26,670.54</i>
For expenses	24,536.72	31,953.21	31,443.59	26,670.54
For outlays	—	—	—	—
All other	26.73	—	—	—
Commercial	56,347.04	80,539.37	12,702.79	18,978.42
<i>Special assessments</i>	<i>83.75</i>	<i>108.50</i>	—	—
To meet expenses	83.75	108.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,196.40</i>	<i>5,552.00</i>	<i>3,792.79</i>	<i>3,481.83</i>
<i>Departmental</i>	<i>14,167.44</i>	<i>24,055.89</i>	<i>7,855.69</i>	<i>13,331.66</i>
General government	1.31	732.15	52.15	140.15
Protection of persons and property	172.70	62.89	53.73	59.60
Health and sanitation	73.57	192.77	—	—
Highways	2,564.69	1,721.40	324.20	1,359.06
Charities	10,550.25	20,861.34	6,674.92	11,347.52
Soldiers' benefits	384.00	175.70	220.00	34.73
Schools	374.24	211.64	418.19	339.87
Libraries	43.68	98.00	31.20	10.73
Recreation	3.00	—	—	—
Unclassified	—	—	81.30	40.00
<i>Public service enterprises</i>	<i>34,111.84</i>	<i>46,708.27</i>	—	—
Electric light	24,515.91	35,181.41	—	—
Water	9,595.93	11,526.86	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,657.13</i>	<i>980.91</i>	<i>333.70</i>	<i>915.70</i>
<i>Interest</i>	<i>2,130.48</i>	<i>3,133.80</i>	<i>720.61</i>	<i>1,249.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	696.53	1,102.61	31.92	454.08
All other	1,433.95	2,031.19	688.69	795.15
NON-REVENUE.	\$10,961.72	\$96,657.73	\$29,580.37	\$36,159.87
Offsets to outlays	30.00	—	—	4,796.87
<i>Departmental</i>	<i>30.00</i>	—	—	<i>4,796.87</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	84,350.00	20,000.00	21,500.00
<i>Loans, general purposes</i>	—	<i>19,250.00</i>	—	<i>1,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>65,100.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	536.20	1,458.02	74.90	775.15
<i>From sinking funds</i>	—	—	—	—
All other	536.20	1,458.02	74.90	775.15
Refunds	339.89	357.79	382.10	479.56
Agency, trust, and investment	10,055.63	10,491.92	9,123.37	8,608.29
<i>Taxes and licenses for State</i>	<i>4,420.00</i>	<i>4,760.00</i>	<i>5,100.00</i>	<i>4,250.00</i>
<i>Taxes for county</i>	<i>2,578.52</i>	<i>2,776.86</i>	<i>2,644.72</i>	<i>2,784.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,674.31</i>	<i>2,692.16</i>	<i>914.85</i>	<i>950.09</i>
All other	352.80	262.90	463.80	623.80
RECAPITULATION.				
Revenue and offsets to outlays	\$143,604.70	\$197,905.45	\$107,601.37	\$107,475.66
Premiums	—	—	—	—
Municipal indebtedness	—	84,350.00	20,000.00	21,500.00
Transfers and refunds	876.09	1,815.81	457.00	1,254.71
Agency, trust, and investment	10,055.63	10,491.92	9,123.37	8,608.29
Total receipts	\$154,536.42	\$294,563.18	\$137,181.74	\$138,838.66
<i>Balance on hand, including funds</i>	<i>30,418.12</i>	<i>30,660.83</i>	<i>5,500.96</i>	<i>13,031.57</i>
GRAND TOTAL	\$184,954.54	\$325,224.01	\$142,682.70	\$151,870.23

Graded According to Population of 1935 — Continued.

PAYMENTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
Maintenance	\$130,417.80	\$183,022.34	\$99,005.54	\$100,312.62
<i>Departmental</i>	<i>107,847.53</i>	<i>147,007.83</i>	<i>98,310.44</i>	<i>98,715.78</i>
General government	5,701.68	7,842.54	5,101.86	5,346.30
Protection of persons and property	6,773.13	9,943.02	3,556.96	4,086.54
Health and sanitation	1,728.05	2,935.25	2,368.14	1,863.12
Highways	20,254.16	25,656.32	21,642.46	23,330.97
Charities	40,735.80	63,772.47	26,339.77	33,633.69
Soldiers' benefits	1,296.64	3,649.68	561.88	1,330.05
Schools	29,042.90	27,500.67	37,007.06	25,738.67
Libraries	1,225.71	1,940.52	461.83	934.34
Recreation	191.73	279.90	72.81	66.06
Pensions	—	—	—	—
Unclassified	897.73	3,487.46	1,197.67	2,386.04
<i>Public service enterprises</i>	<i>20,232.75</i>	<i>34,759.17</i>	<i>—</i>	<i>—</i>
Electric light	15,968.74	25,320.84	—	—
Water	4,264.01	9,438.33	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,337.52</i>	<i>1,255.34</i>	<i>695.10</i>	<i>1,596.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	537.16	298.28	902.99	291.68
<i>Loans, general purposes</i>	<i>.91</i>	<i>298.28</i>	<i>902.99</i>	<i>291.68</i>
<i>Loans, public service enterprises</i>	<i>536.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,916.33	25,997.81	4,500.71	7,521.26
<i>Departmental</i>	<i>3,314.75</i>	<i>11,949.65</i>	<i>3,621.83</i>	<i>7,521.26</i>
General government	450.00	—	—	380.91
Protection of persons and property	—	150.00	79.23	—
Health and sanitation	25.00	—	—	—
Highways	1,685.60	10,957.10	3,542.60	6,623.47
Charities	—	—	—	—
Schools	1,042.15	733.25	—	281.35
Libraries	—	—	—	—
Recreation	112.00	109.30	—	235.53
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,601.58</i>	<i>13,456.74</i>	<i>—</i>	<i>—</i>
Electric light	3,920.15	9,672.93	—	—
Water	2,681.43	3,783.81	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>591.42</i>	<i>878.88</i>	<i>—</i>
Municipal indebtedness	2,500.00	74,363.75	24,250.00	21,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>7,363.75</i>	<i>4,250.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>67,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	536.20	1,458.02	74.90	775.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>536.20</i>	<i>1,458.02</i>	<i>74.90</i>	<i>775.15</i>
Refunds	339.89	357.79	382.10	479.56
Agency, trust, and investment	10,137.67	10,506.51	9,080.39	9,273.58
<i>Taxes and licenses for State</i>	<i>4,420.00</i>	<i>4,760.00</i>	<i>5,100.00</i>	<i>4,250.00</i>
<i>Taxes for county</i>	<i>2,578.52</i>	<i>2,776.86</i>	<i>2,644.72</i>	<i>2,784.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,756.35</i>	<i>2,706.75</i>	<i>871.87</i>	<i>1,618.98</i>
<i>All other</i>	<i>382.80</i>	<i>262.90</i>	<i>463.80</i>	<i>620.20</i>
RECAPITULATION.				
Maintenance and interest	\$130,954.96	\$183,320.62	\$99,908.53	\$100,604.30
Permanent debt (except from sinking funds)	2,500.00	7,363.75	4,250.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,916.33	25,997.81	4,500.71	7,521.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	67,000.00	20,000.00	20,000.00
Transfers (except to sinking funds) and refunds	876.09	1,815.81	457.00	1,254.71
Agency, trust, and investment	10,137.67	10,506.51	9,080.39	9,273.58
Total payments	\$154,385.05	\$296,004.50	\$138,196.63	\$139,653.85
<i>Balance on hand, including funds</i>	<i>30,569.49</i>	<i>29,219.51</i>	<i>4,486.07</i>	<i>12,216.38</i>
GRAND TOTAL	\$184,954.54	\$325,224.01	\$142,682.70	\$151,870.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
REVENUE.	\$178,331.72	\$183,592.54	\$134,294.84	\$158,806.62
General	113,423.41	153,419.35	107,137.62	122,755.18
<i>Taxes</i>	<i>90,710.17</i>	<i>74,524.63</i>	<i>73,383.95</i>	<i>105,310.12</i>
Property, poll, and income	90,400.32	74,148.25	74,791.04	103,274.19
Corporation, bank, etc.	309.85	376.38	592.91	2,035.93
<i>Licenses and permits</i>	<i>183.00</i>	<i>73.00</i>	<i>4,797.90</i>	<i>846.00</i>
<i>Fines and forfeits</i>	<i>49.00</i>	<i>—</i>	<i>57.31</i>	<i>—</i>
<i>Grants and gifts</i>	<i>22,481.24</i>	<i>78,821.72</i>	<i>26,893.46</i>	<i>16,599.06</i>
For expenses	22,481.24	42,515.72	26,893.46	16,599.06
For outlays	—	36,306.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	64,908.31	30,173.19	27,157.22	36,051.44
<i>Special assessments</i>	<i>—</i>	<i>63.78</i>	<i>—</i>	<i>308.91</i>
To meet expenses	—	63.78	—	308.91
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,271.46</i>	<i>3,890.38</i>	<i>5,929.11</i>	<i>5,830.89</i>
<i>Departmental</i>	<i>24,155.72</i>	<i>22,598.44</i>	<i>18,268.98</i>	<i>15,514.64</i>
General government	100.20	427.85	169.20	266.25
Protection of persons and property	140.06	66.40	116.99	153.49
Health and sanitation	19.50	—	239.57	463.57
Highways	10,237.12	9,359.04	8,661.27	2,713.87
Charities	10,103.54	11,054.60	8,518.56	9,372.96
Soldiers' benefits	30.00	131.34	—	—
Schools	3,451.55	1,507.41	296.33	2,479.00
Libraries	70.93	4.41	50.00	21.50
Recreation	—	—	—	—
Unclassified	2.82	47.39	217.06	44.00
<i>Public service enterprises</i>	<i>33,534.83</i>	<i>—</i>	<i>—</i>	<i>10,752.96</i>
Electric light	33,534.83	—	—	—
Water	—	—	—	10,752.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>745.67</i>	<i>933.50</i>	<i>967.50</i>	<i>1,976.62</i>
<i>Interest</i>	<i>1,200.63</i>	<i>2,687.09</i>	<i>1,991.63</i>	<i>1,667.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	255.52	54.91	814.71	362.29
All other	945.11	2,632.18	1,176.92	1,305.13
NON-REVENUE.	\$49,973.35	\$303,125.01	\$34,155.79	\$19,427.72
Offsets to outlays	4,984.50	13,266.56	2,920.16	4,296.05
<i>Departmental</i>	<i>4,948.50</i>	<i>13,266.56</i>	<i>2,920.16</i>	<i>4,296.05</i>
<i>Public service enterprises</i>	<i>36.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	261,322.15	15,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>101,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>160,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>322.15</i>	<i>—</i>	<i>—</i>
Transfers	762.19	89.65	733.22	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>762.19</i>	<i>89.65</i>	<i>733.22</i>	<i>—</i>
Refunds	1,659.72	505.45	371.64	189.70
Agency, trust, and investment	12,566.94	27,941.20	15,130.77	14,941.97
<i>Taxes and licenses for State</i>	<i>5,964.22</i>	<i>6,630.00</i>	<i>6,290.00</i>	<i>7,820.00</i>
<i>Taxes for county</i>	<i>3,898.17</i>	<i>3,953.22</i>	<i>4,120.92</i>	<i>5,123.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,209.55</i>	<i>16,850.18</i>	<i>3,947.25</i>	<i>1,346.87</i>
<i>All other</i>	<i>495.00</i>	<i>507.80</i>	<i>772.60</i>	<i>651.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$183,316.22	\$196,859.10	\$137,215.00	\$163,102.67
Premiums	—	322.15	—	—
Municipal indebtedness	30,000.00	261,000.00	15,000.00	—
Transfers and refunds	2,421.91	595.10	1,104.86	189.70
Agency, trust, and investment	12,566.94	27,941.20	15,130.77	14,941.97
Total receipts	\$228,305.07	\$486,717.55	\$168,450.63	\$178,234.34
<i>Balance on hand, including funds</i>	<i>32,225.90</i>	<i>2,210.64</i>	<i>16,513.67</i>	<i>61,477.46</i>
GRAND TOTAL	\$260,530.97	\$488,928.19	\$184,964.30	\$239,711.80

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
Maintenance	\$164,214.57	\$145,632.86	\$129,670.93	\$131,272.16
<i>Departmental</i>	<i>125,937.51</i>	<i>143,582.40</i>	<i>127,935.88</i>	<i>121,019.92</i>
General government	4,148.14	8,586.75	7,880.43	8,113.08
Protection of persons and property	5,994.84	5,848.10	7,547.59	8,514.47
Health and sanitation	3,469.84	2,310.69	4,896.76	3,098.42
Highways	31,959.18	32,685.81	35,367.32	26,126.21
Charities	26,997.20	42,640.52	30,236.93	23,667.29
Soldiers' benefits	949.58	1,774.11	250.00	1,697.00
Schools	44,313.55	46,436.76	37,179.85	43,308.44
Libraries	2,867.72	787.15	1,624.17	2,109.81
Recreation	980.83	462.33	448.76	273.92
Pensions	—	—	—	—
Unclassified	4,256.63	2,050.18	2,505.07	4,111.28
<i>Public service enterprises</i>	<i>36,618.37</i>	<i>—</i>	<i>—</i>	<i>7,041.86</i>
Electric light	36,618.37	—	—	—
Water	—	—	—	7,041.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,658.69</i>	<i>2,050.46</i>	<i>1,734.05</i>	<i>3,210.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,835.13	2,558.43	515.09	12,024.63
<i>Loans, general purposes</i>	<i>1,835.13</i>	<i>2,558.43</i>	<i>515.09</i>	<i>1,419.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,605.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,894.67	53,935.68	15,335.24	2,395.39
<i>Departmental</i>	<i>22,992.86</i>	<i>53,935.68</i>	<i>14,834.09</i>	<i>1,934.57</i>
General government	—	—	1,737.31	116.25
Protection of persons and property	—	—	243.58	—
Health and sanitation	—	951.70	—	—
Highways	22,639.12	19,298.61	10,259.08	1,108.51
Charities	—	—	—	188.57
Schools	—	31,546.87	1,191.43	409.29
Libraries	—	—	—	—
Recreation	353.74	2,138.50	1,074.52	111.95
Unclassified	—	—	328.17	—
<i>Public service enterprises</i>	<i>3,901.81</i>	<i>—</i>	<i>—</i>	<i>460.82</i>
Electric light	3,901.81	—	—	—
Water	—	—	—	460.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>501.15</i>	<i>—</i>
Municipal indebtedness	35,000.00	153,923.30	15,900.00	17,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>7,843.30</i>	<i>900.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>146,080.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	762.19	89.65	733.22	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>762.19</i>	<i>89.65</i>	<i>733.22</i>	<i>—</i>
Refunds	1,659.72	505.45	371.64	189.70
Agency, trust, and investment	12,092.92	27,913.06	15,403.47	14,948.17
<i>Taxes and licenses for State</i>	<i>5,964.22</i>	<i>6,630.00</i>	<i>6,290.00</i>	<i>7,830.00</i>
<i>Taxes for county</i>	<i>3,898.17</i>	<i>3,953.22</i>	<i>4,120.92</i>	<i>5,123.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,735.53</i>	<i>16,815.44</i>	<i>4,233.75</i>	<i>1,346.87</i>
<i>All other</i>	<i>495.00</i>	<i>514.40</i>	<i>758.80</i>	<i>658.00</i>
RECAPITULATION.				
Maintenance and interest	\$166,049.70	\$148,191.29	\$130,186.02	\$143,296.79
Permanent debt (except from sinking funds)	5,000.00	7,843.30	900.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,894.67	53,935.68	15,335.24	2,395.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	146,080.00	15,000.00	—
Transfers (except to sinking funds) and refunds	2,421.91	595.10	1,104.86	189.70
Agency, trust, and investment	12,092.92	27,913.06	15,403.47	14,948.17
Total payments	\$242,459.20	\$384,558.43	\$177,929.59	\$177,830.05
Balance on hand, including funds	18,071.77	104,369.76	7,034.71	61,881.75
GRAND TOTAL	\$260,530.97	\$488,928.19	\$184,964.30	\$239,711.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshfield POPULATION 2,073	Norfolk POPULATION 2,073
REVENUE.	\$147,308.99	\$223,241.00	\$341,868.64	\$79,959.15
General	118,947.54	171,172.37	240,934.21	67,918.57
<i>Taxes</i>	<i>94,926.48</i>	<i>153,568.28</i>	<i>215,165.26</i>	<i>49,498.03</i>
Property, poll, and income	83,841.21	152,566.96	213,565.64	45,706.65
Corporation, bank, etc.	11,085.25	1,001.32	1,599.62	3,791.38
<i>Licenses and permits</i>	<i>670.70</i>	<i>2,613.50</i>	<i>6,574.00</i>	<i>35.00</i>
<i>Fines and forfeits</i>	<i>93.00</i>	<i>194.00</i>	<i>474.60</i>	—
<i>Grants and gifts</i>	<i>23,357.38</i>	<i>14,796.59</i>	<i>18,720.35</i>	<i>18,385.54</i>
For expenses	23,257.38	14,796.59	18,720.35	18,385.54
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,361.45	52,968.63	100,934.43	12,040.58
<i>Special assessments</i>	<i>16.24</i>	<i>255.00</i>	<i>1,914.06</i>	—
To meet expenses	16.24	255.00	1,340.81	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,822.78</i>	<i>7,587.76</i>	<i>10,389.82</i>	<i>3,567.22</i>
<i>Departmental</i>	<i>11,956.43</i>	<i>35,526.36</i>	<i>26,338.67</i>	<i>7,696.19</i>
General government	60.15	504.96	849.05	6.00
Protection of persons and property	125.94	277.21	435.25	34.61
Health and sanitation	28.50	—	911.51	—
Highways	1,454.45	6.20	8.60	3,528.47
Charities	8,755.44	14,875.68	21,706.42	4,081.01
Soldiers' benefits	336.50	2,355.46	620.00	10.00
Schools	1,012.90	17,457.47	1,087.41	—
Libraries	27.66	—	61.53	26.50
Recreation	—	29.00	—	—
Unclassified	154.89	20.38	658.90	9.60
<i>Public service enterprises</i>	<i>8,848.63</i>	<i>5,580.79</i>	<i>58,284.86</i>	—
Electric light	—	—	—	—
Water	8,848.63	5,580.79	58,284.86	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>258.60</i>	<i>956.05</i>	<i>316.02</i>	—
<i>Interest</i>	<i>458.77</i>	<i>2,162.67</i>	<i>3,700.00</i>	<i>777.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	325.59	181.87	125.39	166.04
All other	133.18	1,980.80	3,574.61	611.13
NON-REVENUE.	\$56,262.31	\$65,057.65	\$258,840.66	\$39,959.42
Offsets to outlays	1,749.26	—	1,580.04	500.00
<i>Departmental</i>	<i>1,749.26</i>	—	<i>1,580.04</i>	<i>500.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	30,000.00	220,840.00	39,000.00
<i>Loans, general purposes</i>	—	—	<i>100,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>20,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>840.00</i>	—
Transfers	291.91	151.64	378.15	1,702.03
<i>From sinking funds</i>	—	—	—	—
All other	291.91	151.64	378.15	1,702.03
Refunds	2,220.93	442.10	767.45	904.96
Agency, trust, and investment	12,000.21	34,463.91	35,275.02	6,852.43
<i>Taxes and licenses for State</i>	<i>8,010.00</i>	<i>14,484.54</i>	<i>19,210.00</i>	<i>4,420.00</i>
<i>Taxes for county</i>	<i>2,871.74</i>	<i>17,636.72</i>	<i>13,139.31</i>	<i>1,588.63</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>604.07</i>	<i>1,856.05</i>	<i>1,625.18</i>	<i>500.00</i>
All other	514.40	486.60	1,300.53	343.80
RECAPITULATION.				
Revenue and offsets to outlays	\$149,058.25	\$223,241.00	\$343,448.68	\$80,459.15
Premiums	—	—	840.00	—
Municipal indebtedness	40,000.00	30,000.00	220,000.00	30,000.00
Transfers and refunds	2,512.84	593.74	1,145.60	2,606.99
Agency, trust, and investment	12,000.21	34,463.91	35,275.02	6,852.43
Total receipts	\$203,571.30	\$288,298.65	\$600,709.30	\$119,918.57
<i>Balance on hand, including funds</i>	<i>31,139.88</i>	<i>34,366.00</i>	<i>27,188.02</i>	<i>17,164.61</i>
GRAND TOTAL	\$234,711.18	\$322,664.65	\$627,897.32	\$137,083.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshfield POPULATION 2,073	Norfolk POPULATION 2,073
Maintenance	\$141,699.69	\$182,373.85	\$245,313.33	\$87,877.39
<i>Departmental</i>	<i>132,126.91</i>	<i>175,885.59</i>	<i>225,172.70</i>	<i>87,877.39</i>
General government	5,554.38	15,277.19	17,762.81	5,681.01
Protection of persons and property	10,829.29	14,820.00	40,689.78	5,325.13
Health and sanitation	4,866.84	4,612.01	17,748.31	1,308.49
Highways	24,459.71	21,995.93	44,711.92	23,513.19
Charities	33,211.34	54,040.86	50,537.48	18,329.48
Soldiers' benefits	2,085.74	4,094.84	1,993.27	45.00
Schools	41,036.19	53,486.60	45,156.25	31,218.25
Libraries	754.30	838.03	1,625.73	461.66
Recreation	440.94	2,071.81	190.98	266.15
Pensions	—	—	—	—
Unclassified	8,888.18	4,648.23	4,756.17	1,729.03
<i>Public service enterprises</i>	<i>8,328.75</i>	<i>5,073.95</i>	<i>18,677.19</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,328.75	5,073.95	18,677.19	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,244.03</i>	<i>1,414.31</i>	<i>1,463.44</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,543.56	5,443.67	18,739.09	92.79
<i>Loans, general purposes</i>	<i>2,126.06</i>	<i>3,518.67</i>	<i>1,692.84</i>	<i>92.79</i>
<i>Loans, public service enterprises</i>	<i>417.50</i>	<i>1,925.00</i>	<i>17,046.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,271.41	6,439.05	71,955.30	2,474.50
<i>Departmental</i>	<i>5,271.41</i>	<i>5,788.13</i>	<i>47,083.36</i>	<i>2,474.50</i>
General government	21.50	313.65	1,131.24	—
Protection of persons and property	725.00	242.28	7,372.00	—
Health and sanitation	137.12	—	448.11	69.96
Highways	4,387.79	1,452.65	2,517.42	2,404.54
Charities	—	—	—	—
Schools	—	329.20	35,614.59	—
Libraries	—	—	—	—
Recreation	—	1,552.64	—	—
Unclassified	—	1,897.71	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>650.92</i>	<i>24,557.17</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	650.92	24,557.17	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>314.77</i>	<i>—</i>
Municipal indebtedness	52,000.00	47,000.00	143,000.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>17,000.00</i>	<i>143,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	291.91	151.64	378.15	1,702.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>291.91</i>	<i>151.64</i>	<i>378.15</i>	<i>1,702.03</i>
Refunds	2,220.93	442.10	767.45	904.96
Agency, trust, and investment	11,871.89	34,463.91	34,992.74	7,017.43
<i>Taxes and licenses for State</i>	<i>8,010.00</i>	<i>14,484.54</i>	<i>19,210.00</i>	<i>4,420.00</i>
<i>Taxes for county</i>	<i>2,871.74</i>	<i>17,636.72</i>	<i>13,159.31</i>	<i>1,588.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>487.75</i>	<i>1,856.05</i>	<i>1,342.90</i>	<i>665.00</i>
<i>All other</i>	<i>502.40</i>	<i>486.60</i>	<i>1,300.53</i>	<i>343.80</i>
RECAPITULATION.				
Maintenance and interest	\$144,243.25	\$187,817.52	\$264,052.42	\$87,970.18
Permanent debt (except from sinking funds)	12,000.00	17,000.00	143,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,271.41	6,439.05	71,955.30	2,474.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	30,000.00	100,000.00	25,000.00
Transfers (except to sinking funds) and refunds	2,512.84	593.74	1,145.60	2,606.99
Agency, trust, and investment	11,871.89	34,463.91	34,992.74	7,017.43
Total payments	\$215,899.39	\$276,314.22	\$515,146.06	\$125,069.10
<i>Balance on hand, including funds</i>	<i>18,811.79</i>	<i>46,350.43</i>	<i>112,751.26</i>	<i>12,014.08</i>
GRAND TOTAL	\$234,711.18	\$322,664.65	\$627,897.32	\$137,083.18

¹ Includes \$3,144.03 paid from sea wall assessment reserve and \$717 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
REVENUE.	\$155,636.34	\$160,696.50	\$158,979.57	\$143,266.58
General	92,936.20	139,013.95	130,249.93	87,878.73
<i>Taxes</i>	<i>66,436.90</i>	<i>121,181.89</i>	<i>110,963.67</i>	<i>61,850.63</i>
Property, poll, and income	61,816.73	120,383.90	110,290.07	61,472.67
Corporation, bank, etc.	4,620.17	797.99	673.60	377.96
<i>Licenses and permits</i>	<i>675.00</i>	<i>1,383.05</i>	<i>713.00</i>	<i>587.50</i>
<i>Fines and forfeits</i>	<i>35.00</i>	<i>70.00</i>	<i>27.50</i>	<i>42.00</i>
<i>Grants and gifts</i>	<i>25,771.30</i>	<i>16,379.01</i>	<i>18,545.76</i>	<i>25,398.60</i>
For expenses	25,771.30	16,379.01	18,545.76	25,398.60
For outlays	—	—	—	—
All other	18.00	—	—	—
Commercial	62,700.14	21,682.55	28,729.64	55,387.85
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>133.70</i>	<i>601.93</i>
To meet expenses	—	—	133.70	601.93
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,271.72</i>	<i>6,306.72</i>	<i>6,049.95</i>	<i>3,429.83</i>
<i>Departmental</i>	<i>20,878.97</i>	<i>15,323.10</i>	<i>20,840.64</i>	<i>18,410.02</i>
General government	—	73.83	239.68	241.60
Protection of persons and property	28.00	117.40	209.67	138.48
Health and sanitation	245.00	355.50	25.01	—
Highways	9,844.03	—	2,522.62	1,739.28
Charities	9,767.52	8,316.39	15,721.11	14,799.49
Soldiers' benefits	270.00	346.00	879.08	641.50
Schools	248.87	3,950.87	200.47	780.46
Libraries	24.75	—	—	69.21
Recreation	—	130.61	1,143.00	—
Unclassified	450.80	32.50	—	—
<i>Public service enterprises</i>	<i>35,025.71</i>	<i>—</i>	<i>—</i>	<i>31,494.80</i>
Electric light	29,025.71	—	—	27,337.26
Water	6,000.00	—	—	4,157.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>921.65</i>	<i>1,049.50</i>	<i>103.91</i>	<i>—</i>
<i>Interest</i>	<i>1,602.09</i>	<i>998.23</i>	<i>1,501.44</i>	<i>1,451.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	603.05	54.64	125.33	707.71
All other	999.04	943.59	1,376.11	743.56
NON-REVENUE.	\$41,197.77	\$48,036.63	\$50,923.09	\$63,447.36
Offsets to outlays	3,209.61	—	—	264.05
<i>Departmental</i>	<i>3,209.61</i>	<i>—</i>	<i>—</i>	<i>264.05</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	—	22,500.00	53,088.20
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>22,500.00</i>	<i>33,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>88.20</i>
Transfers	2,990.08	3,720.00	100.00	721.54
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,990.08	3,720.00	100.00	721.54
Refunds	233.27	118.75	285.59	713.86
Agency, trust, and investment	14,764.81	44,197.88	28,037.50	8,659.71
<i>Taxes and licenses for State</i>	<i>5,440.00</i>	<i>15,810.00</i>	<i>12,070.00</i>	<i>5,100.00</i>
<i>Taxes for county</i>	<i>3,564.04</i>	<i>19,296.64</i>	<i>14,731.85</i>	<i>2,975.21</i>
<i>Reimbursements for grade crossings</i>	<i>5,289.97</i>	<i>8,635.04</i>	<i>857.45</i>	<i>297.50</i>
<i>Sinking and other permanent funds</i>	<i>470.80</i>	<i>466.20</i>	<i>378.20</i>	<i>287.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$158,845.95	\$160,696.50	\$158,979.57	\$143,530.63
Premiums	—	—	—	88.20
Municipal indebtedness	20,000.00	—	22,500.00	53,000.00
Transfers and refunds	3,223.35	3,838.75	385.59	1,435.40
Agency, trust, and investment	14,764.81	44,197.88	28,037.50	8,659.71
Total receipts	\$196,834.11	\$208,733.13	\$209,902.66	\$206,713.94
Balance on hand, including funds	21,519.04	73,624.03	28,250.62	20,424.77
GRAND TOTAL	\$218,353.15	\$282,357.16	\$238,153.28	\$227,138.71

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
Maintenance	\$155,743.61	\$142,455.58	\$153,004.25	\$133,430.33
<i>Departmental</i>	<i>123,691.73</i>	<i>140,103.80</i>	<i>152,731.49</i>	<i>108,445.39</i>
General government	6,194.11	11,122.63	11,187.75	5,922.64
Protection of persons and property	4,181.74	23,446.21	8,013.88	6,198.78
Health and sanitation	3,692.60	6,627.38	3,552.70	1,980.19
Highways	36,043.32	20,036.79	26,145.54	17,437.05
Charities	38,049.03	30,597.64	32,987.36	40,053.80
Soldiers' benefits	2,160.20	609.84	2,102.38	6,029.08
Schools	29,426.50	40,593.98	43,655.06	27,645.73
Libraries	1,597.26	1,900.00	700.00	1,718.77
Recreation	114.61	2,223.89	2,086.81	131.25
Pensions	—	—	—	—
Unclassified	2,232.36	2,945.44	2,300.01	1,328.10
<i>Public service enterprises</i>	<i>30,443.37</i>	<i>—</i>	<i>—</i>	<i>24,984.94</i>
Electric light	24,387.05	—	—	21,743.05
Water	6,056.32	—	—	3,241.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,608.51</i>	<i>2,351.78</i>	<i>272.76</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	479.81	1,412.50	1,516.08	3,243.87
<i>Loans, general purposes</i>	<i>479.81</i>	<i>1,412.50</i>	<i>1,516.08</i>	<i>201.52</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,042.35</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,614.33	13,404.76	8,212.16	22,740.98
<i>Departmental</i>	<i>15,109.81</i>	<i>13,030.29</i>	<i>8,212.16</i>	<i>5,330.61</i>
General government	—	200.50	913.18	—
Protection of persons and property	1,200.00	64.00	381.66	1,268.00
Health and sanitation	1,119.94	50.00	—	—
Highways	11,529.80	9,817.87	3,169.90	3,829.09
Charities	—	58.00	—	—
Schools	1,260.07	1,658.94	143.42	233.52
Libraries	—	—	—	—
Recreation	—	880.98	3,604.00	—
Unclassified	—	300.00	—	—
<i>Public service enterprises</i>	<i>6,004.52</i>	<i>—</i>	<i>—</i>	<i>17,410.37</i>
Electric light	6,004.52	—	—	651.85
Water	—	—	—	16,758.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>500.00</i>	<i>374.47</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,500.00	6,000.00	30,500.00	34,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>6,000.00</i>	<i>10,500.00</i>	<i>2,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>20,000.00</i>	<i>26,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,990.08	3,720.00	100.00	721.54
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,990.08</i>	<i>3,720.00</i>	<i>100.00</i>	<i>721.54</i>
Refunds	233.27	118.75	285.59	713.86
Agency, trust, and investment	12,181.38	40,530.72	28,047.63	8,602.28
<i>Taxes and licenses for State</i>	<i>5,440.00</i>	<i>15,810.00</i>	<i>12,070.00</i>	<i>5,100.00</i>
<i>Taxes for county</i>	<i>3,564.04</i>	<i>19,296.64</i>	<i>14,731.85</i>	<i>2,975.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,702.94</i>	<i>4,969.68</i>	<i>877.78</i>	<i>288.67</i>
<i>All other</i>	<i>474.40</i>	<i>454.40</i>	<i>368.00</i>	<i>238.40</i>

RECAPITULATION.

Maintenance and interest	\$156,223.42	\$143,868.08	\$154,520.33	\$136,674.20
Permanent debt (except from sinking funds)	2,500.00	6,000.00	10,500.00	2,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,614.33	13,404.76	8,212.16	22,740.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	20,000.00	26,000.00
Transfers (except to sinking funds) and refunds	3,223.35	3,838.75	385.59	1,435.40
Agency, trust, and investment	12,181.38	40,530.72	28,047.63	8,602.28
Total payments	\$205,742.48	\$207,642.31	\$221,665.71	\$204,052.86
Balance on hand, including funds	12,610.67	74,714.85	16,487.57	23,035.85
GRAND TOTAL	\$218,353.15	\$282,357.16	\$238,153.28	\$227,138.71

¹ Includes \$900 paid from sale of real estate.² Includes \$1,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
REVENUE.	\$146,299.55	\$114,263.81	\$109,241.60	\$148,111.43
General	86,122.49	86,958.37	87,637.23	113,261.02
<i>Taxes</i>	63,623.01	56,780.86	56,405.98	77,458.60
Property, poll, and income	59,427.50	56,552.62	55,254.44	71,139.41
Corporation, bank, etc.	4,195.51	228.24	1,151.54	6,319.19
<i>Licenses and permits</i>	1,050.50	150.00	118.50	99.50
<i>Fines and forfeits</i>	25.00	30.00	45.00	4.05
<i>Grants and gifts</i>	21,421.61	29,997.51	31,067.75	35,698.87
For expenses	21,421.61	29,947.51	31,067.75	35,698.87
For outlays	—	50.00	—	—
<i>All other</i>	2.37	—	—	—
Commercial	60,177.06	27,305.44	21,604.37	34,850.41
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,272.44	3,196.21	5,698.21	3,626.69
<i>Departmental</i>	19,474.17	20,026.57	13,855.05	17,194.19
General government	412.80	520.85	117.84	146.25
Protection of persons and property	121.92	50.45	64.01	30.40
Health and sanitation	164.78	182.29	176.88	230.46
Highways	4,778.93	12,380.99	2,915.12	3,518.58
Charities	13,454.40	5,977.16	9,529.68	11,901.77
Soldiers' benefits	310.00	—	—	240.00
Schools	37.97	777.74	781.24	1,041.59
Libraries	50.82	32.59	34.28	61.14
Recreation	142.55	89.50	—	—
Unclassified	—	15.00	236.00	24.00
<i>Public service enterprises</i>	34,459.72	—	—	8,716.54
Electric light	34,339.42	—	—	—
Water	—	—	—	8,716.54
All other	120.30	—	—	—
<i>Cemeteries</i>	766.35	1,147.40	279.00	1,282.65
<i>Interest</i>	2,204.38	2,935.26	1,772.11	4,030.34
On sinking funds	1,106.60	2,555.10	958.23	1,843.92
On trust and investment funds	1,097.78	380.16	813.88	2,186.42
All other	—	—	—	—
NON-REVENUE.	\$85,045.01	\$44,844.64	\$32,520.56	\$85,516.58
Offsets to outlays	11,047.55	3,520.98	1,019.22	4,440.77
<i>Departmental</i>	11,047.55	3,520.98	1,019.22	4,408.32
<i>Public service enterprises</i>	—	—	—	32.45
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	61,500.00	25,000.00	20,000.00	53,451.72
<i>Loans, general purposes</i>	1,500.00	—	—	3,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	60,000.00	25,000.00	20,000.00	50,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	451.72
<i>Premiums</i>	—	—	—	—
Transfers	732.61	2,252.11	372.98	3,672.27
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	732.61	2,252.11	372.98	3,672.27
Refunds	194.47	236.51	155.65	48.61
Agency, trust, and investment	11,570.38	13,835.04	10,972.71	23,903.21
<i>Taxes and licenses for State</i>	3,780.00	4,760.00	5,442.35	6,460.00
<i>Taxes for county</i>	3,371.91	3,118.53	4,666.02	3,851.86
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,293.07	5,502.91	276.74	13,010.55
<i>All other</i>	125.40	453.60	587.60	580.80
RECAPITULATION.				
Revenue and offsets to outlays	\$157,347.10	\$117,784.79	\$110,260.82	\$152,552.20
Premiums	—	—	—	—
Municipal indebtedness	61,500.00	25,000.00	20,000.00	53,451.72
Transfers and refunds	927.08	2,488.62	528.63	3,720.88
Agency, trust, and investment	11,570.38	13,835.04	10,972.71	23,903.21
Total receipts	\$231,344.56	\$159,108.45	\$141,762.16	\$233,628.01
Balance on hand, including funds	45,679.79	20,491.51	17,569.06	36,298.18
GRAND TOTAL	\$277,024.35	\$179,599.96	\$159,331.22	\$269,926.19

Graded According to Population of 1935 — Continued.

PAYMENTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
Maintenance	\$138,961.15	\$106,813.95	\$105,650.28	\$127,987.53
<i>Departmental</i>	<i>107,016.73</i>	<i>104,964.97</i>	<i>104,674.40</i>	<i>123,054.03</i>
General government	6,052.10	4,663.54	5,279.74	5,038.61
Protection of persons and property	5,264.11	2,539.67	2,220.39	8,280.85
Health and sanitation	2,290.28	2,080.23	1,982.77	3,446.54
Highways	22,020.96	31,483.30	28,506.50	35,953.11
Charities	32,166.68	17,197.77	28,981.55	33,991.61
Soldiers' benefits	823.50	461.62	354.04	473.84
Schools	31,634.93	42,883.56	33,083.31	30,970.87
Libraries	1,562.20	2,575.87	1,787.29	1,880.09
Recreation	1,043.43	484.45	331.19	998.91
Pensions	—	—	—	—
Unclassified	4,158.54	594.96	2,147.62	2,019.60
<i>Public service enterprises</i>	<i>30,499.17</i>	<i>—</i>	<i>—</i>	<i>2,930.10</i>
Electric light	30,449.49	—	—	—
Water	—	—	—	2,930.10
All other	49.68	—	—	—
<i>Cemeteries</i>	<i>1,417.25</i>	<i>1,848.98</i>	<i>675.83</i>	<i>2,003.40</i>
<i>Administration of trust funds</i>	<i>28.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,282.71	1,404.24	17.00	4,369.06
<i>Loans, general purposes</i>	<i>1,282.71</i>	<i>1,404.24</i>	<i>17.00</i>	<i>181.89</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,187.17</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,873.47	11,586.96	8,280.43	7,977.75
<i>Departmental</i>	<i>12,089.19</i>	<i>11,389.73</i>	<i>8,161.93</i>	<i>7,159.12</i>
General government	—	—	—	109.48
Protection of persons and property	—	2,100.00	—	1,062.76
Health and sanitation	—	—	—	1,003.15
Highways	10,300.16	8,841.45	7,436.36	4,912.21
Charities	—	—	—	—
Schools	1,067.74	448.28	725.57	71.52
Libraries	—	—	—	—
Recreation	721.29	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,784.28</i>	<i>—</i>	<i>—</i>	<i>818.63</i>
Electric light	3,784.28	—	—	—
Water	—	—	—	818.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>197.23</i>	<i>118.50</i>	<i>—</i>
Municipal indebtedness	65,500.00	31,550.00	20,000.00	85,820.41
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>5,550.00</i>	<i>—</i>	<i>14,919.20</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>26,000.00</i>	<i>20,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>901.21</i>
Transfers	732.61	2,252.11	372.98	3,672.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>732.61</i>	<i>2,252.11</i>	<i>372.98</i>	<i>3,672.27</i>
Refunds	194.47	236.51	155.65	48.61
Agency, trust, and investment	10,959.47	14,138.03	11,006.70	24,091.92
<i>Taxes and licenses for State</i>	<i>5,780.00</i>	<i>4,760.00</i>	<i>5,442.35</i>	<i>6,460.00</i>
<i>Taxes for county</i>	<i>3,371.91</i>	<i>3,118.53</i>	<i>4,666.02</i>	<i>3,851.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,682.16</i>	<i>5,805.90</i>	<i>317.93</i>	<i>13,199.26</i>
<i>All other</i>	<i>125.40</i>	<i>453.60</i>	<i>580.40</i>	<i>580.80</i>
RECAPITULATION.				
Maintenance and interest	\$140,243.86	\$108,218.19	\$105,667.28	\$132,356.59
Permanent debt (except from sinking funds)	5,500.00	5,550.00	—	14,919.20
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,873.47	11,586.96	8,280.43	7,977.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	26,000.00	20,000.00	70,901.21
Transfers (except to sinking funds) and refunds	927.08	2,488.62	528.63	3,720.88
Agency, trust, and investment	10,959.47	14,138.03	11,006.70	24,091.92
Total payments	\$233,503.88	\$167,981.80	\$145,483.04	\$253,967.55
<i>Balance on hand, including funds</i>	<i>43,520.47</i>	<i>11,618.16</i>	<i>13,848.18</i>	<i>15,958.64</i>
GRAND TOTAL	\$277,024.35	\$179,599.96	\$159,331.22	\$269,926.19

¹ Includes \$6,992.83 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
REVENUE.	\$140,366.61	\$122,224.94	\$85,323.40	\$135,525.04
General	123,327.48	91,483.03	68,850.39	113,896.36
<i>Taxes</i>	<i>110,244.84</i>	<i>55,610.39</i>	<i>49,017.90</i>	<i>96,348.51</i>
Property, poll, and income	108,150.00	52,573.97	48,202.77	95,678.91
Corporation, bank, etc.	2,094.84	3,036.42	815.13	669.60
<i>Licenses and permits</i>	<i>1,829.00</i>	<i>3,317.70</i>	<i>623.50</i>	<i>2,141.00</i>
<i>Fines and forfeits</i>	<i>99.40</i>	<i>80.00</i>	<i>125.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>11,187.20</i>	<i>32,474.94</i>	<i>19,083.99</i>	<i>15,406.85</i>
For expenses	11,137.20	32,474.94	19,083.99	15,406.85
For outlays	—	—	—	—
<i>All other</i>	<i>17.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	17,039.13	30,741.91	16,473.01	21,628.68
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45.00</i>
To meet expenses	—	—	—	45.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,597.68</i>	<i>4,459.15</i>	<i>2,208.30</i>	<i>9,697.18</i>
<i>Departmental</i>	<i>8,890.40</i>	<i>20,579.33</i>	<i>14,175.18</i>	<i>9,719.49</i>
General government	233.00	122.50	223.58	598.49
Protection of persons and property	33.14	25.91	12.06	284.39
Health and sanitation	54.20	308.50	—	103.57
Highways	43.00	8,163.31	378.60	1,316.56
Charities	4,023.56	11,325.82	11,472.71	6,863.53
Soldiers' benefits	—	120.00	236.00	17.00
Schools	3,782.25	434.25	—	480.30
Libraries	—	8.06	—	52.65
Recreation	142.25	—	—	—
Unclassified	579.00	70.98	1,852.23	3.00
<i>Public service enterprises</i>	<i>506.20</i>	<i>3,489.49</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	506.20	3,489.49	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>129.58</i>	<i>601.63</i>	<i>—</i>	<i>645.50</i>
<i>Interest</i>	<i>1,915.27</i>	<i>1,612.26</i>	<i>89.53</i>	<i>1,521.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	465.81	726.02	—	331.38
All other	1,449.46	886.24	89.53	1,190.13
NON-REVENUE.	\$177,114.28	\$78,289.28	\$62,435.05	\$105,589.05
Offsets to outlays	7,167.50	6,027.93	6,554.13	13,993.89
<i>Departmental</i>	<i>7,167.50</i>	<i>5,963.83</i>	<i>6,554.13</i>	<i>13,993.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>64.10</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	142,088.85	62,150.00	50,000.00	70,000.00
<i>Loans, general purposes</i>	<i>63,000.00</i>	<i>41,150.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>78,600.00</i>	<i>21,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>488.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	584.12	1,021.59	—	348.75
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>584.12</i>	<i>1,021.59</i>	<i>—</i>	<i>348.75</i>
Refunds	197.56	237.19	19.85	379.77
Agency, trust, and investment	27,076.25	8,852.57	5,861.07	20,866.64
<i>Taxes and licenses for State</i>	<i>11,587.64</i>	<i>4,590.97</i>	<i>3,237.72</i>	<i>10,030.00</i>
<i>Taxes for county</i>	<i>9,387.03</i>	<i>3,007.16</i>	<i>2,116.15</i>	<i>5,851.25</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,583.58</i>	<i>575.64</i>	<i>—</i>	<i>4,113.20</i>
<i>All other</i>	<i>518.00</i>	<i>678.80</i>	<i>507.20</i>	<i>872.19</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$147,534.11	\$128,252.87	\$91,877.53	\$149,518.93
Premiums	488.85	—	—	—
Municipal indebtedness	141,600.00	62,150.00	50,000.00	70,000.00
Transfers and refunds	781.68	1,258.78	19.85	728.52
Agency, trust, and investment	27,076.25	8,852.57	5,861.07	20,866.64
Total receipts	\$317,480.89	\$200,514.22	\$147,758.45	\$241,114.09
Balance on hand, including funds	6,939.03	13,971.31	5,780.77	13,966.80
GRAND TOTAL	\$324,419.92	\$214,485.53	\$153,539.22	\$255,080.89

Graded According to Population of 1935 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
Maintenance	\$137,123.44	\$126,831.84	\$93,749.12	\$119,152.93
<i>Departmental</i>	<i>133,967.48</i>	<i>122,405.82</i>	<i>93,749.12</i>	<i>118,115.75</i>
General government	9,888.67	4,093.09	2,880.52	10,957.83
Protection of persons and property	10,271.21	4,744.14	3,775.34	17,364.32
Health and sanitation	6,749.20	1,948.46	1,675.03	2,292.58
Highways	21,163.19	42,849.33	16,092.36	14,484.58
Charities	28,494.32	30,344.21	34,073.67	23,392.63
Soldiers' benefits	306.99	1,128.54	3,362.00	1,036.60
Schools	47,717.29	34,530.51	27,267.59	41,379.67
Libraries	3,000.00	880.39	—	1,428.23
Recreation	1,935.43	986.34	54.88	559.16
Pensions	—	—	—	—
Unclassified	4,441.18	900.81	4,567.73	5,220.15
<i>Public service enterprises</i>	<i>78.80</i>	<i>3,378.85</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	78.80	3,378.85	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,077.16</i>	<i>1,047.17</i>	<i>—</i>	<i>1,037.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	787.31	3,105.18	425.83	867.27
<i>Loans, general purposes</i>	<i>787.31</i>	<i>270.18</i>	<i>425.83</i>	<i>867.27</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,835.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,472.79	15,960.36	7,104.54	25,349.74
<i>Departmental</i>	<i>26,472.79</i>	<i>15,749.78</i>	<i>7,104.54</i>	<i>24,937.99</i>
General government	99.96	—	—	464.09
Protection of persons and property	—	—	—	142.10
Health and sanitation	3,399.82	—	—	—
Highways	16,370.49	15,649.78	5,428.05	17,342.19
Charities	—	—	—	—
Schools	5,152.52	100.00	765.00	6,098.81
Libraries	—	—	—	—
Recreation	—	—	911.49	890.80
Unclassified	1,450.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>210.58</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	210.58	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>411.75</i>
Municipal indebtedness	59,500.00	15,800.00	34,000.00	77,327.49
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,500.00</i>	<i>5,800.00</i>	<i>14,000.00</i>	<i>7,327.49</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	584.12	1,021.59	—	348.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>584.12</i>	<i>1,021.59</i>	<i>—</i>	<i>348.75</i>
Refunds	197.56	237.19	19.85	379.77
Agency, trust, and investment	26,912.52	8,963.37	5,861.07	20,849.27
<i>Taxes and licenses for State</i>	<i>11,587.64</i>	<i>4,590.97</i>	<i>3,237.72</i>	<i>10,030.00</i>
<i>Taxes for county</i>	<i>9,387.03</i>	<i>3,007.16</i>	<i>2,116.15</i>	<i>5,851.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,419.85</i>	<i>686.44</i>	<i>—</i>	<i>4,095.83</i>
<i>All other</i>	<i>518.00</i>	<i>678.80</i>	<i>507.20</i>	<i>872.19</i>
RECAPITULATION.				
Maintenance and interest	\$137,910.75	\$129,937.02	\$94,174.95	\$120,020.20
Permanent debt (except from sinking funds)	9,500.00	5,800.00	14,000.00	7,327.49
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,472.79	15,960.36	7,104.54	25,349.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	10,000.00	20,000.00	70,000.00
Transfers (except to sinking funds) and refunds	781.68	1,258.78	19.85	728.52
Agency, trust, and investment	26,912.52	8,963.37	5,861.07	20,849.27
Total payments	\$251,577.74	\$171,919.53	\$141,160.41	\$244,275.22
Balance on hand, including funds	72,842.18	42,566.00	12,378.81	10,805.67
GRAND TOTAL	\$324,419.92	\$214,485.53	\$153,539.22	\$255,080.89

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
REVENUE.	\$154,333.33	\$101,897.92	\$158,981.61	\$96,937.49
General	121,105.71	77,413.17	120,988.74	78,127.67
<i>Taxes</i>	<i>105,795.90</i>	<i>51,116.64</i>	<i>107,168.25</i>	<i>51,552.99</i>
Property, poll, and income	103,453.54	49,646.63	106,417.93	50,609.78
Corporation, bank, etc.	2,342.36	1,470.01	750.32	943.21
<i>Licenses and permits</i>	<i>1,539.75</i>	<i>1,330.00</i>	<i>141.00</i>	<i>1,493.85</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>47.45</i>	<i>30.20</i>	<i>55.00</i>
<i>Grants and gifts</i>	<i>13,755.06</i>	<i>24,919.08</i>	<i>13,649.29</i>	<i>25,025.83</i>
For expenses	13,755.06	24,919.08	13,649.29	25,025.83
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	33,227.62	24,484.75	37,992.87	18,809.82
<i>Special assessments</i>	<i>—</i>	<i>301.79</i>	<i>—</i>	<i>73.10</i>
To meet expenses	—	—	—	73.10
To meet outlays	—	301.79	—	—
<i>Privileges</i>	<i>7,191.21</i>	<i>2,610.87</i>	<i>5,247.25</i>	<i>3,372.45</i>
<i>Departmental</i>	<i>8,431.77</i>	<i>14,309.08</i>	<i>14,233.18</i>	<i>12,747.66</i>
General government	8.70	90.00	191.50	189.46
Protection of persons and property	35.91	27.68	163.58	116.22
Health and sanitation	4,165.02	163.57	—	—
Highways	39.10	2,623.10	22.00	1,416.00
Charities	3,404.03	7,541.16	11,037.12	10,071.35
Soldiers' benefits	120.00	—	120.00	—
Schools	520.59	3,683.81	2,574.20	755.78
Libraries	—	6.00	75.68	12.25
Recreation	84.50	—	—	—
Unclassified	53.92	173.76	49.10	186.60
<i>Public service enterprises</i>	<i>16,412.10</i>	<i>3,856.55</i>	<i>16,024.14</i>	<i>—</i>
Electric light	—	—	—	—
Water	16,412.10	3,856.55	16,024.14	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,293.53</i>	<i>633.17</i>
<i>Interest</i>	<i>1,192.54</i>	<i>3,406.46</i>	<i>1,194.77</i>	<i>1,983.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	70.00	2,538.42	254.31	137.95
All other	1,122.54	868.04	940.46	1,845.49
NON-REVENUE.	\$70,023.87	\$28,747.60	\$59,876.06	\$50,452.96
Offsets to outlays	1,170.00	2,700.00	—	1,675.00
<i>Departmental</i>	<i>1,170.00</i>	<i>2,700.00</i>	<i>—</i>	<i>1,675.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	45,000.00	15,000.00	20,000.00	40,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,124.91	186.79	402.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,124.91	186.79	402.88
Refunds	968.90	69.97	296.29	237.93
Agency, trust, and investment	22,884.97	9,852.72	39,392.98	8,137.15
<i>Taxes and licenses for State</i>	<i>13,260.00</i>	<i>3,578.53</i>	<i>13,260.00</i>	<i>4,080.00</i>
<i>Taxes for county</i>	<i>9,069.61</i>	<i>3,804.34</i>	<i>12,127.94</i>	<i>2,115.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>2,034.25</i>	<i>13,706.24</i>	<i>1,505.17</i>
All other	555.36	455.60	298.80	436.20
RECAPITULATION.				
Revenue and offsets to outlays	\$155,503.33	\$104,597.92	\$158,981.61	\$98,612.49
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	15,000.00	20,000.00	40,000.00
Transfers and refunds	968.90	1,194.88	483.08	640.81
Agency, trust, and investment	22,884.97	9,852.72	39,392.98	8,137.15
Total receipts	\$224,357.20	\$130,645.52	\$218,857.67	\$147,390.45
Balance on hand, including funds	53,735.84	11,873.12	28,576.98	8,202.60
GRAND TOTAL	\$278,093.04	\$142,518.64	\$247,434.65	\$155,593.05

Graded According to Population of 1935 — Continued.

PAYMENTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
Maintenance	\$147,212.70	\$94,372.37	\$132,542.81	\$94,931.14
<i>Departmental</i>	<i>139,250.38</i>	<i>92,043.29</i>	<i>121,563.36</i>	<i>94,235.57</i>
General government	11,522.34	3,909.74	9,532.56	4,772.50
Protection of persons and property	8,477.23	2,191.92	14,718.02	3,122.85
Health and sanitation	16,246.85	3,291.26	6,854.22	2,299.83
Highways	18,161.20	19,280.54	21,890.61	19,337.62
Charities	38,426.64	27,498.76	31,052.15	28,819.84
Soldiers' benefits	1,320.25	948.00	166.00	629.58
Schools	37,523.94	32,643.39	33,056.32	33,209.88
Libraries	1,600.00	295.57	1,124.53	556.78
Recreation	1,473.87	55.94	1,427.30	59.41
Pensions	—	—	—	—
Unclassified	4,498.06	1,928.17	1,741.65	1,427.28
<i>Public service enterprises</i>	<i>7,824.34</i>	<i>2,280.28</i>	<i>8,915.02</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,824.34	2,280.28	8,915.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>99.85</i>	<i>48.80</i>	<i>2,064.43</i>	<i>695.57</i>
<i>Administration of trust funds</i>	<i>38.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,619.59	1,216.38	3,292.04	188.49
<i>Loans, general purposes</i>	<i>2,539.59</i>	<i>1,216.38</i>	<i>3,052.04</i>	<i>188.49</i>
<i>Loans, public service enterprises</i>	<i>80.00</i>	<i>—</i>	<i>240.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	40,275.15	11,291.98	9,298.70	2,194.91
<i>Departmental</i>	<i>37,676.52</i>	<i>10,917.24</i>	<i>8,333.14</i>	<i>2,194.91</i>
General government	1,886.00	—	614.36	155.00
Protection of persons and property	—	—	—	129.36
Health and sanitation	3,426.28	—	—	—
Highways	4,634.02	5,774.97	5,182.16	1,910.55
Charities	—	—	—	—
Schools	27,283.82	4,911.32	1,339.87	—
Libraries	—	—	—	—
Recreation	—	230.95	1,196.75	—
Unclassified	446.40	—	—	—
<i>Public service enterprises</i>	<i>2,598.63</i>	<i>874.74</i>	<i>784.56</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,598.63	374.74	784.56	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>181.00</i>	<i>—</i>
Municipal indebtedness	56,000.00	18,000.00	32,000.00	40,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>3,000.00</i>	<i>12,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,124.91	186.79	402.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,124.91</i>	<i>186.79</i>	<i>402.88</i>
Refunds	968.90	69.97	296.29	237.93
Agency, trust, and investment	22,908.97	9,926.47	39,329.72	8,042.22
<i>Taxes and licenses for State</i>	<i>13,260.00</i>	<i>3,578.53</i>	<i>13,260.00</i>	<i>4,080.00</i>
<i>Taxes for county</i>	<i>9,069.61</i>	<i>3,804.34</i>	<i>12,127.94</i>	<i>2,115.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24.00</i>	<i>2,108.00</i>	<i>13,812.78</i>	<i>1,410.24</i>
<i>All other</i>	<i>555.36</i>	<i>435.60</i>	<i>129.00</i>	<i>436.20</i>
RECAPITULATION.				
Maintenance and interest	\$149,832.29	\$95,588.75	\$135,834.85	\$95,119.63
Permanent debt (except from sinking funds)	11,000.00	3,000.00	12,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,275.15	11,291.98	9,298.70	2,194.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	15,000.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	968.90	1,194.88	483.08	640.81
Agency, trust, and investment	22,908.97	9,926.47	39,329.72	8,042.22
Total payments	\$269,985.31	\$136,002.03	\$216,946.35	\$145,997.57
Balance on hand, including funds	8,107.73	6,516.66	30,488.30	9,593.48
GRAND TOTAL	\$278,093.04	\$142,518.64	\$247,434.65	\$155,593.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
REVENUE.	\$100,477.53	\$241,999.37	\$133,355.86	\$121,649.12
General	84,363.61	205,879.59	101,179.91	107,378.08
<i>Taxes</i>	53,735.49	189,483.77	84,833.96	80,231.85
Property, poll, and income	52,313.65	188,775.66	83,140.05	78,539.86
Corporation, bank, etc.	1,471.84	708.11	1,693.91	1,691.99
<i>Licenses and permits</i>	1,052.50	3,413.50	1,290.75	420.00
<i>Fines and forfeits</i>	29.05	255.00	45.00	25.30
<i>Grants and gifts</i>	29,496.57	12,727.32	14,966.47	26,700.93
For expenses	29,496.57	12,727.32	14,966.47	26,700.93
For outlays	—	—	—	—
All other	—	—	43.73	—
Commercial	16,113.92	36,119.78	32,175.95	14,271.04
<i>Special assessments</i>	—	4,850.90	—	463.50
To meet expenses	—	263.35	—	463.50
To meet outlays	—	4,587.55	—	—
<i>Privileges</i>	3,882.62	5,263.64	4,899.24	5,152.69
<i>Departmental</i>	11,701.98	11,260.29	11,958.29	6,533.17
General government	2.10	495.45	141.00	545.50
Protection of persons and property	27.25	11.83	27.46	80.52
Health and sanitation	64.29	985.71	702.88	30.00
Highways	1,564.74	—	68.16	—
Charities	9,834.39	8,121.11	10,187.59	5,692.93
Soldiers' benefits	—	—	120.00	120.00
Schools	100.00	1,371.23	299.68	64.22
Libraries	109.21	126.74	55.31	—
Recreation	—	74.00	174.00	—
Unclassified	—	74.22	182.21	—
<i>Public service enterprises</i>	—	12,039.38	13,269.46	—
Electric light	—	—	—	—
Water	—	12,039.38	12,913.46	—
All other	—	—	356.00	—
<i>Cemeteries</i>	2.75	395.00	—	211.50
<i>Interest</i>	526.57	2,310.57	2,048.96	1,910.18
On sinking funds	—	—	—	—
On trust and investment funds	357.99	141.38	439.78	183.51
All other	168.58	2,169.19	1,609.18	1,726.67
NON-REVENUE.	\$20,473.58	\$135,139.36	\$58,609.72	\$91,596.03
Offsets to outlays	601.17	—	1,002.79	—
<i>Departmental</i>	601.17	—	1,002.79	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	110,000.00	40,000.00	80,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	10,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	110,000.00	30,000.00	80,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	426.26	—	415.24	238.50
<i>From sinking funds</i>	—	—	—	—
All other	426.26	—	415.24	238.50
Refunds	19.26	1,329.65	65.50	392.85
Agency, trust, and investment	9,426.89	23,809.71	17,126.19	10,964.68
<i>Taxes and licenses for State</i>	4,258.46	14,813.16	9,520.00	5,950.00
<i>Taxes for county</i>	3,451.11	8,628.11	6,511.52	4,069.70
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,127.32	31.84	822.87	586.38
All other	590.00	336.60	271.80	358.60
RECAPITULATION.				
Revenue and offsets to outlays	\$101,078.70	\$241,999.37	\$134,358.65	\$121,649.12
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	110,000.00	40,000.00	80,000.00
Transfers and refunds	445.52	1,329.65	480.74	631.35
Agency, trust, and investment	9,426.89	23,809.71	17,126.19	10,964.68
Total receipts	\$120,951.11	\$377,138.73	\$191,965.58	\$213,245.15
Balance on hand, including funds	10,429.21	10,674.46	15,464.91	19,000.56
GRAND TOTAL	\$131,380.32	\$387,813.19	\$207,430.49	\$232,245.71

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
Maintenance	\$92,422.13	\$199,308.96	\$109,662.74	\$115,813.83
<i>Departmental</i>	<i>92,353.75</i>	<i>182,059.75</i>	<i>103,531.95</i>	<i>115,625.33</i>
General government	2,996.26	16,159.75	7,174.19	7,950.78
Protection of persons and property	1,854.71	36,856.24	5,413.78	6,792.58
Health and sanitation	1,692.01	18,924.85	7,332.61	4,877.60
Highways	21,285.22	33,372.62	13,625.74	26,458.54
Charities	30,555.28	18,320.58	32,066.84	29,471.31
Soldiers' benefits	335.85	1,799.00	1,314.22	691.42
Schools	30,491.05	41,182.33	31,827.93	37,909.37
Libraries	1,966.00	4,710.62	1,202.15	400.00
Recreation	219.58	3,250.29	797.51	368.57
Pensions	—	1,910.00	—	—
Unclassified	957.79	5,573.47	2,776.98	705.16
<i>Public service enterprises</i>	<i>—</i>	<i>12,062.95</i>	<i>6,038.29</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,062.95	5,408.83	—
All other	—	—	629.46	—
<i>Cemeteries</i>	<i>68.38</i>	<i>5,186.26</i>	<i>92.50</i>	<i>188.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	181.33	7,617.75	1,545.94	2,658.71
<i>Loans, general purposes</i>	<i>181.33</i>	<i>2,891.23</i>	<i>767.50</i>	<i>2,658.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,726.52</i>	<i>788.44</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,970.93	9,626.46	14,505.49	2,543.94
<i>Departmental</i>	<i>10,970.93</i>	<i>9,592.10</i>	<i>8,114.02</i>	<i>2,543.94</i>
General government	—	291.00	165.00	—
Protection of persons and property	—	—	—	950.00
Health and sanitation	—	762.12	518.96	—
Highways	10,697.08	8,076.98	5,657.11	—
Charities	—	—	—	—
Schools	173.85	462.00	1,239.64	1,593.94
Libraries	100.00	—	100.00	—
Recreation	—	—	—	—
Unclassified	—	—	433.31	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,391.47</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	5,404.30	—
All other	—	—	987.17	—
<i>Cemeteries</i>	<i>—</i>	<i>34.36</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,000.00	127,350.30	44,850.00	77,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>17,350.30</i>	<i>19,600.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>110,000.00</i>	<i>35,250.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	426.26	—	415.24	238.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>426.26</i>	<i>—</i>	<i>415.24</i>	<i>238.50</i>
Refunds	19.26	1,329.65	65.50	392.85
Agency, trust, and investment	9,328.12	23,951.09	17,203.66	11,204.68
<i>Taxes and licenses for State</i>	<i>4,258.46</i>	<i>14,813.16</i>	<i>9,520.00</i>	<i>5,950.00</i>
<i>Taxes for county</i>	<i>3,451.11</i>	<i>8,628.11</i>	<i>6,511.52</i>	<i>4,069.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,028.55</i>	<i>173.22</i>	<i>900.34</i>	<i>826.38</i>
<i>All other</i>	<i>590.00</i>	<i>336.60</i>	<i>271.80</i>	<i>358.60</i>

RECAPITULATION.

Maintenance and interest	\$92,603.46	\$206,926.71	\$111,208.68	\$118,472.54
Permanent debt (except from sinking funds)	2,000.00	17,350.30	19,600.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,970.93	9,626.46	14,505.49	2,543.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	110,000.00	35,250.00	70,000.00
Transfers (except to sinking funds) and refunds	445.52	1,329.65	480.74	631.35
Agency, trust, and investment	9,328.12	23,951.09	17,203.66	11,204.68
Total payments	\$125,348.03	\$369,184.21	\$188,248.57	\$209,852.51
Balance on hand, including funds	6,032.29	18,628.98	19,181.92	22,393.20
GRAND TOTAL	\$131,380.32	\$387,813.19	\$207,430.49	\$232,245.71

¹ Includes \$1,469.85 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
REVENUE.	\$88,663.37	\$162,228.51	\$107,993.97	\$149,417.50
General	74,922.18	147,254.27	89,526.70	119,432.89
<i>Taxes</i>	48,933.73	127,664.77	69,501.18	94,339.91
Property, poll, and income	46,830.57	127,017.11	69,049.21	87,274.80
Corporation, bank, etc.	2,103.16	647.66	451.97	7,065.11
<i>Licenses and permits</i>	895.00	3,700.50	715.00	1,817.50
<i>Fines and forfeits</i>	415.00	120.00	115.00	49.55
<i>Grants and gifts</i>	24,678.45	15,742.00	19,195.52	23,225.93
For expenses	24,678.45	15,742.00	19,195.52	23,225.93
For outlays	—	—	—	—
<i>All other</i>	—	27.00	—	—
Commercial	13,741.19	14,974.24	18,467.27	29,984.61
<i>Special assessments</i>	—	—	—	206.37
To meet expenses	—	—	—	206.37
To meet outlays	—	—	—	—
<i>Privileges</i>	2,136.98	4,375.36	5,275.99	5,805.14
<i>Departmental</i>	9,492.39	8,076.58	9,659.91	15,400.60
General government	43.93	79.50	174.01	48.50
Protection of persons and property	25.68	31.17	33.69	120.10
Health and sanitation	202.86	390.40	11.53	142.14
Highways	1,118.25	—	3,605.54	2,477.50
Charities	7,463.47	6,727.88	4,619.57	11,142.02
Soldiers' benefits	—	80.00	54.00	220.00
Schools	458.20	423.50	737.44	1,218.47
Libraries	—	229.63	44.91	28.77
Recreation	—	78.50	—	—
Unclassified	180.00	36.00	379.22	3.10
<i>Public service enterprises</i>	—	—	—	6,110.59
Electric light	—	—	—	—
Water	—	—	—	5,674.41
All other	—	—	—	436.18
<i>Cemeteries</i>	1,188.25	130.56	515.89	125.77
<i>Interest</i>	923.57	2,391.74	3,015.48	2,336.14
On sinking funds	—	—	—	—
On trust and investment funds	370.76	425.59	1,671.46	114.40
All other	552.81	1,966.15	1,344.02	2,221.74
NON-REVENUE.	\$62,011.96	\$104,374.73	\$81,606.58	\$66,050.74
Offsets to outlays	2,650.74	4,083.88	4,173.01	2,528.30
<i>Departmental</i>	2,650.74	4,083.88	4,173.01	2,528.30
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	75,000.00	51,000.00	48,000.00
<i>Loans, general purposes</i>	—	—	1,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	75,000.00	50,000.00	48,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,032.00	425.59	2,201.30	85.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,032.00	425.59	2,201.30	85.00
Refunds	76.52	237.91	428.02	281.96
Agency, trust, and investment	8,252.70	24,627.35	23,804.25	15,155.48
<i>Taxes and licenses for State</i>	3,400.00	12,586.15	7,661.58	7,480.00
<i>Taxes for county</i>	2,760.89	11,505.99	4,561.41	5,116.19
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,682.06	219.61	11,072.86	1,871.24
<i>All other</i>	409.75	315.60	508.40	688.05
RECAPITULATION				
Revenue and offsets to outlays	\$91,314.11	\$166,312.39	\$112,166.98	\$151,945.80
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	75,000.00	51,000.00	48,000.00
Transfers and refunds	1,108.52	663.50	2,629.32	366.96
Agency, trust, and investment	8,252.70	24,627.35	23,804.25	15,155.48
Total receipts	\$150,675.33	\$266,603.24	\$189,600.55	\$215,468.24
Balance on hand, including funds	23,211.83	23,723.05	32,700.64	15,758.08
GRAND TOTAL	\$173,887.16	\$290,326.29	\$222,301.19	\$231,226.32

Graded According to Population of 1935 — Continued.

PAYMENTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
Maintenance	\$82,978.28	\$138,635.08	\$100,144.38	\$117,023.82
<i>Departmental</i>	<i>81,675.03</i>	<i>137,678.52</i>	<i>99,293.19</i>	<i>112,949.38</i>
General government	4,084.84	10,961.63	7,857.83	7,776.88
Protection of persons and property	884.33	19,379.67	6,593.75	6,761.34
Health and sanitation	1,521.64	7,020.43	2,368.37	3,473.55
Highways	20,827.15	18,081.21	31,540.71	20,944.24
Charities	27,333.69	41,472.76	15,822.21	33,420.08
Soldiers' benefits	1,947.14	1,269.99	2,424.73	1,918.50
Schools	23,684.07	30,497.01	28,076.77	35,867.09
Libraries	333.28	1,487.63	1,389.56	698.94
Recreation	52.17	6,848.15	442.82	229.95
Pensions	—	—	—	—
Unclassified	1,006.72	660.04	2,776.44	1,858.81
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,640.90</i>
Electric light	—	—	—	—
Water	—	—	—	3,341.67
All other	—	—	—	299.23
<i>Cemeteries</i>	<i>1,303.25</i>	<i>956.56</i>	<i>815.89</i>	<i>433.54</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>35.30</i>	<i>—</i>
Interest	606.48	3,722.58	1,958.74	9,062.13
<i>Loans, general purposes</i>	<i>606.48</i>	<i>3,722.58</i>	<i>1,958.74</i>	<i>2,502.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,560.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,781.38	18,312.08	16,908.53	10,619.39
<i>Departmental</i>	<i>7,331.38</i>	<i>18,312.08</i>	<i>16,908.53</i>	<i>8,396.19</i>
General government	85.50	188.35	100.00	218.75
Protection of persons and property	—	—	—	1,596.37
Health and sanitation	—	1,018.24	1,080.31	—
Highways	7,245.88	16,878.29	12,537.24	6,352.12
Charities	—	—	—	—
Schools	—	—	2,757.55	228.95
Libraries	—	—	90.44	—
Recreation	—	227.20	123.00	—
Unclassified	—	—	217.99	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,223.20</i>
Electric light	—	—	—	—
Water	—	—	—	2,223.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>450.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	54,700.00	95,700.00	56,000.00	62,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,700.00</i>	<i>2 15,700.00</i>	<i>6,000.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>80,000.00</i>	<i>50,000.00</i>	<i>48,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,032.00	425.59	2,201.30	85.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,032.00</i>	<i>425.59</i>	<i>2,201.30</i>	<i>85.00</i>
Refunds	76.52	237.91	428.02	281.96
Agency, trust, and investment	7,977.46	24,648.75	23,813.97	15,184.88
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>12,586.15</i>	<i>7,661.58</i>	<i>7,480.00</i>
<i>Taxes for county</i>	<i>2,760.89</i>	<i>11,505.99</i>	<i>4,561.41</i>	<i>5,116.19</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,388.82</i>	<i>244.61</i>	<i>11,102.98</i>	<i>1,900.64</i>
<i>All other</i>	<i>427.75</i>	<i>312.00</i>	<i>488.00</i>	<i>688.05</i>
RECAPITULATION.				
Maintenance and interest	\$83,584.76	\$142,357.66	\$102,103.12	\$126,085.95
Permanent debt (except from sinking funds)	4,700.00	2 15,700.00	6,000.00	14,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,781.38	18,312.08	16,908.53	10,619.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	80,000.00	50,000.00	48,000.00
Transfers (except to sinking funds) and refunds	1,108.52	663.50	2,629.32	366.96
Agency, trust, and investment	7,977.46	24,648.75	23,813.97	15,184.88
Total payments	\$155,152.12	\$281,681.99	\$201,454.94	\$214,257.18
Balance on hand, including funds	18,735.04	8,644.30	20,846.25	16,969.14
GRAND TOTAL	\$173,887.16	\$290,326.29	\$222,301.19	\$231,226.32

¹ Includes \$1,443.75 paid from balances of Federal grants for outlays.² Includes \$3,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
REVENUE.	\$76,224.20	\$127,053.54	\$98,256.50	\$133,517.73
General	62,211.86	82,422.31	84,286.99	105,065.84
<i>Taxes</i>	<i>43,830.38</i>	<i>56,979.46</i>	<i>60,659.32</i>	<i>77,102.40</i>
Property, poll, and income	38,694.41	55,446.09	59,952.51	76,687.30
Corporation, bank, etc.	5,135.97	1,533.37	706.81	415.10
<i>Licenses and permits</i>	<i>1,618.00</i>	<i>616.00</i>	<i>268.00</i>	<i>272.30</i>
<i>Fines and forfeits</i>	<i>18.00</i>	<i>95.00</i>	<i>20.00</i>	<i>56.95</i>
<i>Grants and gifts</i>	<i>16,743.04</i>	<i>24,831.85</i>	<i>23,339.67</i>	<i>27,634.19</i>
For expenses	16,703.67	24,831.85	23,339.67	13,752.19
For outlays	39.37	—	—	13,882.00
All other	2.44	—	—	—
Commercial	14,012.34	44,631.23	13,969.51	28,451.89
<i>Special assessments</i>	<i>12.00</i>	<i>346.88</i>	<i>387.67</i>	<i>—</i>
To meet expenses	12.00	—	387.67	—
To meet outlays	—	345.88	—	—
<i>Privileges</i>	<i>4,077.99</i>	<i>4,233.29</i>	<i>4,074.34</i>	<i>5,862.77</i>
<i>Departmental</i>	<i>6,329.30</i>	<i>39,673.90</i>	<i>8,289.37</i>	<i>6,061.97</i>
General government	234.46	908.38	24.65	100.00
Protection of persons and property	38.82	30.81	88.00	26.00
Health and sanitation	—	115.25	—	163.00
Highways	1,095.21	4,630.06	1,562.71	3,028.40
Charities	3,833.74	7,840.43	6,371.29	1,210.24
Soldiers' benefits	50.00	—	120.00	192.50
Schools	348.37	23,992.97	100.25	587.84
Libraries	6.95	2,033.82	13.75	76.49
Recreation	—	113.98	—	672.50
Unclassified	721.75	8.20	8.72	15.00
<i>Public service enterprises</i>	<i>2,921.87</i>	<i>—</i>	<i>—</i>	<i>12,900.09</i>
Electric light	—	—	—	—
Water	2,921.87	—	—	12,900.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>616.38</i>
<i>Interest</i>	<i>671.18</i>	<i>373.16</i>	<i>1,218.13</i>	<i>3,010.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	18.29	105.08	—	1,684.82
All other	652.89	273.08	1,218.13	1,325.86
NON-REVENUE.	\$9,642.93	\$28,856.78	\$81,076.16	\$90,106.62
Offsets to outlays	—	—	1,260.00	3,037.46
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>1,260.00</i>	<i>3,032.46</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,622.52	12,000.00	70,000.00	68,510.50
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>12,000.00</i>	<i>70,000.00</i>	<i>18,084.50</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,622.52</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>426.00</i>
Transfers	134.45	1,605.08	—	689.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	134.45	1,605.08	—	689.55
Refunds	1,319.73	121.19	53.98	325.84
Agency, trust, and investment	6,566.23	15,130.51	9,762.18	17,543.27
<i>Taxes and licenses for State</i>	<i>4,420.00</i>	<i>8,009.10</i>	<i>5,960.00</i>	<i>8,682.23</i>
<i>Taxes for county</i>	<i>1,538.63</i>	<i>6,853.21</i>	<i>3,471.08</i>	<i>5,169.60</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>3.10</i>	<i>3,138.94</i>
All other	557.60	268.20	338.00	562.60
RECAPITULATION.				
Revenue and offsets to outlays	\$76,224.20	\$127,053.54	\$99,516.50	\$136,555.19
Premiums	—	—	—	426.00
Municipal indebtedness	1,622.52	12,000.00	70,000.00	68,084.50
Transfers and refunds	1,454.18	1,726.27	53.98	1,015.39
Agency, trust, and investment	6,566.23	15,130.51	9,762.18	17,543.27
Total receipts	\$85,867.13	\$155,910.32	\$179,332.66	\$223,624.35
Balance on hand, including funds	25,209.92	21,817.69	3,167.98	76,873.50
GRAND TOTAL	\$111,077.05	\$177,728.01	\$182,490.64	\$300,497.85

¹ Includes \$5 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
Maintenance	\$79,004.12	\$114,464.05	\$97,543.93	\$120,213.30
<i>Departmental</i>	<i>75,259.95</i>	<i>114,439.90</i>	<i>97,433.28</i>	<i>114,264.56</i>
General government	3,740.86	5,608.78	4,718.52	7,347.62
Protection of persons and property	5,628.16	2,709.82	5,825.96	6,789.85
Health and sanitation	1,517.74	1,617.27	2,645.05	3,883.22
Highways	20,793.80	24,449.06	21,087.89	34,018.71
Charities	14,206.29	20,613.09	30,800.17	17,591.18
Soldiers' benefits	496.00	58.19	1,160.03	814.50
Schools	25,607.18	56,120.49	28,214.23	39,600.87
Libraries	499.78	1,364.37	703.86	1,952.25
Recreation	433.50	1,198.21	221.77	813.52
Pensions	—	—	—	—
Unclassified	2,336.64	700.62	2,055.80	1,452.84
<i>Public service enterprises</i>	<i>3,744.17</i>	<i>—</i>	<i>—</i>	<i>4,624.29</i>
Electric light	—	—	—	—
Water	3,744.17	—	—	4,624.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>24.15</i>	<i>110.65</i>	<i>1,281.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>43.10</i>
Interest	80.00	682.52	382.50	19.51
<i>Loans, general purposes</i>	<i>80.00</i>	<i>682.52</i>	<i>382.50</i>	<i>19.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,105.36	16,078.28	1,862.98	40,916.88
<i>Departmental</i>	<i>1,105.36</i>	<i>16,078.28</i>	<i>1,862.98</i>	<i>8,409.65</i>
General government	—	—	165.88	—
Protection of persons and property	78.75	—	45.00	—
Health and sanitation	72.76	2,480.16	40.36	1,234.64
Highways	181.87	5,274.52	1,453.58	6,899.49
Charities	—	—	—	—
Schools	647.98	6,022.47	35.75	141.73
Libraries	—	477.13	—	—
Recreation	124.00	1,824.00	122.41	133.79
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>32,507.23</i>
Electric light	—	—	—	—
Water	—	—	—	32,507.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	16,000.00	62,000.00	18,084.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>12,000.00</i>	<i>60,000.00</i>	<i>18,084.50</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	134.45	1,605.08	—	689.55
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>134.45</i>	<i>1,605.08</i>	<i>—</i>	<i>689.55</i>
Refunds	1,319.73	121.19	53.98	325.84
Agency, trust, and investment	6,566.23	16,632.31	9,726.78	38,218.31
<i>Taxes and licenses for State</i>	<i>4,420.00</i>	<i>8,009.10</i>	<i>5,950.00</i>	<i>8,682.23</i>
<i>Taxes for county</i>	<i>1,588.63</i>	<i>6,853.21</i>	<i>3,471.08</i>	<i>5,169.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>1,601.80</i>	<i>3.10</i>	<i>23,817.48</i>
<i>All other</i>	<i>557.60</i>	<i>268.20</i>	<i>302.60</i>	<i>549.00</i>
RECAPITULATION.				
Maintenance and interest	\$79,084.12	\$115,146.57	\$97,926.43	\$120,232.81
Permanent debt (except from sinking funds)	1,000.00	4,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,105.36	16,078.28	1,862.98	40,916.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	12,000.00	60,000.00	18,084.50
Transfers (except to sinking funds) and refunds	1,454.18	1,726.27	53.98	1,015.39
Agency, trust, and investment	6,566.23	16,632.31	9,726.78	38,218.31
Total payments	\$89,209.89	\$165,583.43	\$171,570.17	\$218,467.89
Balance on hand, including funds	21,867.16	12,144.58	10,920.47	82,029.96
GRAND TOTAL	\$111,077.05	\$177,728.01	\$182,490.64	\$300,497.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
REVENUE.	\$96,632.03	\$159,474.65	\$106,086.17	\$88,953.54
General	85,506.83	104,519.39	90,559.63	74,710.02
<i>Taxes</i>	<i>65,620.91</i>	<i>70,286.23</i>	<i>49,203.51</i>	<i>54,728.99</i>
Property, poll, and income	63,537.87	69,352.95	43,120.30	52,246.39
Corporation, bank, etc.	2,083.04	933.28	6,083.21	2,482.60
<i>Licenses and permits</i>	<i>111.50</i>	<i>2,668.00</i>	<i>764.50</i>	<i>854.50</i>
<i>Fines and forfeits</i>	<i>105.60</i>	<i>50.00</i>	<i>30.00</i>	—
<i>Grants and gifts</i>	<i>19,668.82</i>	<i>31,515.16</i>	<i>40,561.62</i>	<i>19,126.53</i>
For expenses	19,668.82	31,515.16	40,561.62	19,126.53
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	11,125.20	54,955.26	15,526.54	14,243.52
<i>Special assessments</i>	—	—	—	<i>58.00</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	58.00
<i>Privileges</i>	<i>4,262.73</i>	<i>4,957.56</i>	<i>2,890.51</i>	<i>3,204.44</i>
<i>Departmental</i>	<i>5,779.42</i>	<i>14,040.84</i>	<i>11,634.44</i>	<i>10,751.11</i>
General government	110.83	469.51	—	311.25
Protection of persons and property	29.41	16.59	6.43	28.83
Health and sanitation	108.57	550.89	—	—
Highways	22.77	4,690.28	5,741.98	4,225.95
Charities	5,461.40	6,444.02	4,946.00	4,696.73
Soldiers' benefits	—	60.00	—	—
Schools	1.50	1,024.55	940.03	1,404.65
Libraries	11.55	31.00	—	1.70
Recreation	—	754.00	—	—
Unclassified	33.39	—	—	82.00
<i>Public service enterprises</i>	—	<i>32,073.12</i>	—	—
Electric light	—	28,112.57	—	—
Water	—	3,960.55	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>600.06</i>	<i>1,671.81</i>	—	—
<i>Interest</i>	<i>482.99</i>	<i>2,211.93</i>	<i>1,001.59</i>	<i>229.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	68.27	1,300.63	402.80	129.46
All other	414.72	911.30	598.79	100.51
NON-REVENUE.	\$44,148.77	\$82,276.70	\$37,439.74	\$14,876.74
Offsets to outlays	4,108.07	11,256.01	—	—
<i>Departmental</i>	<i>4,108.07</i>	<i>11,256.01</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	57,500.00	28,000.00	—
<i>Loans, general purposes</i>	—	<i>7,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>28,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	38.90	2,165.87	567.76	200.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	38.90	2,165.87	567.76	200.00
Refunds	80.57	443.91	258.69	492.16
Agency, trust, and investment	14,921.23	10,910.91	8,613.29	14,184.58
<i>Taxes and licenses for State</i>	<i>7,668.29</i>	<i>5,270.00</i>	<i>4,089.75</i>	<i>7,317.22</i>
<i>Taxes for county</i>	<i>5,232.47</i>	<i>3,452.66</i>	<i>3,499.51</i>	<i>6,269.96</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,370.77</i>	<i>1,683.45</i>	<i>176.68</i>	<i>200.00</i>
<i>All other</i>	<i>649.70</i>	<i>504.80</i>	<i>847.35</i>	<i>397.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$100,740.10	\$170,730.66	\$106,086.17	\$88,953.54
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	57,500.00	28,000.00	—
Transfers and refunds	119.47	2,609.78	826.45	692.16
Agency, trust, and investment	14,921.23	10,910.91	8,613.29	14,184.58
Total receipts	\$140,780.80	\$241,751.35	\$143,525.91	\$103,830.28
<i>Balance on hand, including funds</i>	<i>26,803.92</i>	<i>15,874.67</i>	<i>10,179.80</i>	<i>36,277.36</i>
GRAND TOTAL	\$167,584.72	\$257,626.02	\$153,705.71	\$140,107.64

Graded According to Population of 1935 — Continued.

PAYMENTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
Maintenance	\$94,689.89	\$143,903.43	\$98,138.46	\$95,467.73
<i>Departmental</i>	<i>93,238.56</i>	<i>113,889.79</i>	<i>98,038.46</i>	<i>95,467.73</i>
General government	6,060.42	5,572.92	3,364.10	4,470.29
Protection of persons and property	6,439.57	6,086.63	622.65	1,961.10
Health and sanitation	2,513.37	2,746.71	2,389.30	1,402.90
Highways	20,193.95	35,663.55	31,423.87	35,531.36
Charities	23,940.20	25,075.73	20,907.78	21,672.68
Soldiers' benefits	550.50	572.00	2,377.67	604.60
Schools	31,661.93	33,898.61	35,190.36	27,286.79
Libraries	491.61	1,321.13	659.58	1,028.54
Recreation	528.53	480.53	76.10	377.15
Pensions	—	—	—	—
Unclassified	858.48	2,472.58	1,027.05	1,132.32
<i>Public service enterprises</i>	<i>—</i>	<i>27,982.06</i>	<i>—</i>	<i>—</i>
Electric light	—	26,862.73	—	—
Water	—	1,119.33	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,451.33</i>	<i>2,031.58</i>	<i>100.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	93.75	2,945.07	265.48	—
<i>Loans, general purposes</i>	<i>93.75</i>	<i>1,730.07</i>	<i>265.48</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,215.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,198.83	17,427.59	6,687.05	3,227.45
<i>Departmental</i>	<i>10,905.44</i>	<i>16,291.52</i>	<i>6,687.05</i>	<i>3,227.45</i>
General government	—	209.75	—	—
Protection of persons and property	—	2,153.76	—	—
Health and sanitation	—	—	—	3,227.45
Highways	10,702.66	13,928.01	6,687.05	—
Charities	—	—	—	—
Schools	202.78	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,136.07</i>	<i>—</i>	<i>—</i>
Electric light	—	460.93	—	—
Water	—	675.14	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>293.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	58,200.00	22,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>8,200.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	38.90	2,165.87	567.76	200.00
<i>To sinking funds from revenue</i>	<i>38.90</i>	<i>2,165.87</i>	<i>567.76</i>	<i>200.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	80.57	443.91	258.69	492.16
Agency, trust, and investment	15,125.10	10,591.79	8,648.33	14,120.64
<i>Taxes and licenses for State</i>	<i>7,668.29</i>	<i>5,270.00</i>	<i>4,089.75</i>	<i>7,317.22</i>
<i>Taxes for county</i>	<i>5,232.47</i>	<i>3,452.66</i>	<i>3,499.51</i>	<i>6,269.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,574.64</i>	<i>1,364.33</i>	<i>211.72</i>	<i>129.46</i>
<i>All other</i>	<i>649.70</i>	<i>504.80</i>	<i>847.35</i>	<i>404.00</i>
RECAPITULATION.				
Maintenance and interest	\$94,783.64	\$146,848.50	\$98,403.94	\$95,467.73
Permanent debt (except from sinking funds)	—	8,200.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,198.83	17,427.59	6,687.05	3,227.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	50,000.00	20,000.00	—
Transfers (except to sinking funds) and refunds	119.47	2,609.78	826.45	692.16
Agency, trust, and investment	15,125.10	10,591.79	8,648.33	14,120.64
Total payments	\$146,227.04	\$235,677.66	\$136,565.77	\$113,507.98
Balance on hand, including funds	21,357.68	21,948.36	17,139.94	26,599.66
GRAND TOTAL	\$167,584.72	\$257,626.02	\$153,705.71	\$140,107.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
REVENUE.	\$126,395.75	\$168,267.86	\$107,812.71	\$104,006.64
General	102,658.97	109,052.04	89,646.07	65,491.77
<i>Taxes</i>	<i>67,125.00</i>	<i>59,142.83</i>	<i>66,479.90</i>	<i>43,605.47</i>
Property, poll, and income	66,238.84	55,330.64	66,136.56	43,308.04
Corporation, bank, etc.	886.16	3,812.19	343.34	197.43
<i>Licenses and permits</i>	<i>6,803.60</i>	<i>174.30</i>	<i>1,171.50</i>	<i>680.00</i>
<i>Fines and forfeits</i>	<i>89.60</i>	<i>1.70</i>	<i>191.75</i>	<i>165.00</i>
<i>Grants and gifts</i>	<i>28,640.97</i>	<i>49,733.21</i>	<i>21,802.92</i>	<i>21,141.30</i>
For expenses	28,640.97	13,683.21	21,802.92	21,141.30
For outlays	—	36,050.00	—	—
All other	—	—	—	—
Commercial	23,736.78	59,215.82	18,166.64	38,514.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>51.70</i>	<i>554.61</i>
To meet expenses	—	—	51.70	554.61
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,649.23</i>	<i>5,398.67</i>	<i>4,403.13</i>	<i>3,284.69</i>
<i>Departmental</i>	<i>12,394.31</i>	<i>7,135.83</i>	<i>10,719.40</i>	<i>14,955.19</i>
General government	71.29	279.75	26.84	226.00
Protection of persons and property	35.14	75.86	127.21	123.42
Health and sanitation	—	106.25	260.71	17.90
Highways	5,887.20	3,343.85	1,724.02	3,779.49
Charities	5,592.14	2,472.76	8,131.34	7,040.50
Soldiers' benefits	130.00	—	—	310.00
Schools	669.22	647.72	397.52	—
Libraries	9.32	50.03	42.09	20.06
Recreation	—	—	—	—
Unclassified	—	159.61	9.67	3,437.82
<i>Public service enterprises</i>	<i>4,571.27</i>	<i>41,459.80</i>	<i>—</i>	<i>18,373.82</i>
Electric light	—	33,425.73	—	18,373.82
Water	4,571.27	8,034.07	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>658.50</i>	<i>1,106.34</i>	<i>42.89</i>	<i>255.47</i>
<i>Interest</i>	<i>2,463.49</i>	<i>4,116.18</i>	<i>2,949.52</i>	<i>1,091.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	879.69	3,176.59	1,841.90	227.58
All other	1,583.78	938.59	1,107.62	863.51
NON-REVENUE.	\$105,701.38	\$85,591.31	\$90,808.12	\$49,277.11
Offsets to outlays	—	4,482.15	—	7,870.83
<i>Departmental</i>	<i>—</i>	<i>3,982.15</i>	<i>—</i>	<i>7,733.48</i>
<i>Public service enterprises</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>87.35</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	89,504.00	54,000.00	73,000.00	33,000.00
<i>Loans, general purposes</i>	<i>4,000.00</i>	<i>46,000.00</i>	<i>8,000.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,504.00</i>	<i>8,000.00</i>	<i>65,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,361.11	2,639.78	1,830.34	287.07
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,361.11	2,639.78	1,830.34	287.07
Refunds	4,189.18	247.00	24.95	77.42
Agency, trust, and investment	10,647.09	24,222.38	15,952.83	8,041.79
<i>Taxes and licenses for State</i>	<i>5,276.00</i>	<i>7,820.00</i>	<i>6,977.06</i>	<i>4,080.00</i>
<i>Taxes for county</i>	<i>2,991.47</i>	<i>4,662.78</i>	<i>8,507.12</i>	<i>2,380.17</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,924.22</i>	<i>11,196.00</i>	<i>162.05</i>	<i>1,208.82</i>
All other	455.40	543.60	306.60	372.80
RECAPITULATION.				
Revenue and offsets to outlays	\$126,395.75	\$172,750.01	\$107,812.71	\$111,877.47
Premiums	—	—	—	—
Municipal indebtedness	89,504.00	54,000.00	73,000.00	33,000.00
Transfers and refunds	5,550.29	2,886.78	1,855.29	364.49
Agency, trust, and investment	10,647.09	24,222.38	15,952.83	8,041.79
Total receipts	\$232,097.13	\$253,859.17	\$198,620.83	\$153,283.75
Balance on hand, including funds	47,005.97	47,313.66	17,505.06	11,401.30
GRAND TOTAL	\$279,103.10	\$301,172.83	\$216,125.89	\$164,685.05

Graded According to Population of 1935 — Continued.

PAYMENTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
Maintenance	\$93,619.98	\$118,394.79	\$111,074.94	\$97,953.94
<i>Departmental</i>	<i>89,358.89</i>	<i>84,991.70</i>	<i>110,957.55</i>	<i>83,688.11</i>
General government	6,844.95	7,251.95	9,461.09	3,683.64
Protection of persons and property	3,863.65	6,878.11	6,974.54	4,149.20
Health and sanitation	1,893.16	3,149.07	4,041.04	1,549.55
Highways	20,472.44	24,383.56	25,485.81	19,139.97
Charities	20,296.71	9,504.77	28,865.97	25,287.78
Soldiers' benefits	120.00	190.00	5.00	1,128.69
Schools	32,673.40	28,480.40	30,585.75	23,234.04
Libraries	649.52	2,574.31	2,590.74	827.42
Recreation	230.49	804.54	672.74	221.39
Pensions	—	—	—	—
Unclassified	2,314.57	1,774.99	2,274.87	4,466.43
<i>Public service enterprises</i>	<i>2,695.66</i>	<i>32,226.95</i>	<i>—</i>	<i>13,480.79</i>
Electric light	—	29,547.97	—	13,480.79
Water	2,695.66	2,678.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,519.43</i>	<i>1,170.64</i>	<i>86.89</i>	<i>785.04</i>
<i>Administration of trust funds</i>	<i>46.00</i>	<i>5.50</i>	<i>80.50</i>	<i>—</i>
Interest	4,749.24	1,095.48	930.01	495.18
<i>Loans, general purposes</i>	<i>1,028.24</i>	<i>775.43</i>	<i>930.01</i>	<i>455.18</i>
<i>Loans, public service enterprises</i>	<i>3,121.00</i>	<i>320.00</i>	<i>—</i>	<i>40.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,272.15	111,867.48	11,576.99	11,662.17
<i>Departmental</i>	<i>19,559.93</i>	<i>104,616.92</i>	<i>11,576.99</i>	<i>7,702.13</i>
General government	250.00	50.00	44.26	18.88
Protection of persons and property	—	347.89	4,947.90	—
Health and sanitation	—	1,106.03	—	—
Highways	15,321.91	5,107.97	6,183.22	7,683.25
Charities	—	—	—	—
Schools	3,988.02	97,947.33	401.61	—
Libraries	—	57.70	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>712.22</i>	<i>7,250.56</i>	<i>—</i>	<i>3,960.04</i>
Electric light	—	6,776.96	—	3,960.04
Water	712.22	473.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	71,874.79	12,500.00	61,559.34	34,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2 11,874.79</i>	<i>4,500.00</i>	<i>6,559.34</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>8,000.00</i>	<i>55,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,361.11	2,639.78	1,830.34	287.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,361.11</i>	<i>2,639.78</i>	<i>1,830.34</i>	<i>287.07</i>
Refunds	4,189.18	247.00	24.95	77.42
Agency, trust, and investment	10,577.42	26,225.48	16,014.39	8,018.98
<i>Taxes and licenses for State</i>	<i>5,276.00</i>	<i>7,820.00</i>	<i>6,977.06</i>	<i>4,080.00</i>
<i>Taxes for county</i>	<i>2,991.47</i>	<i>4,662.78</i>	<i>8,507.12</i>	<i>2,380.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,854.55</i>	<i>13,199.10</i>	<i>223.61</i>	<i>1,186.01</i>
<i>All other</i>	<i>455.40</i>	<i>543.60</i>	<i>306.60</i>	<i>372.80</i>
RECAPITULATION.				
Maintenance and interest	\$98,369.22	\$119,490.27	\$112,004.95	\$98,449.12
Permanent debt (except from sinking funds)	2 11,874.79	4,500.00	6,559.34	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,272.15	111,867.48	11,576.99	11,662.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	8,000.00	55,000.00	30,000.00
Transfers (except to sinking funds) and refunds	5,550.29	2,886.78	1,855.29	364.49
Agency, trust, and investment	10,577.42	26,225.48	16,014.39	8,018.98
Total payments	\$206,643.87	\$272,970.01	\$203,010.96	\$152,494.76
Balance on hand, including funds	72,459.23	28,202.82	13,114.93	12,190.29
GRAND TOTAL	\$279,103.10	\$301,172.83	\$216,125.89	\$164,685.05

1 Includes \$431 paid from proceeds of sale of electric light plant.

2 Includes \$1,800 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
REVENUE.	\$100,258.05	\$92,406.23	\$78,294.60	\$155,076.07
General	79,453.85	71,821.42	64,758.02	135,008.01
<i>Taxes</i>	<i>62,533.83</i>	<i>46,521.08</i>	<i>38,193.54</i>	<i>86,107.72</i>
Property, poll, and income	61,730.23	46,171.64	37,924.55	85,628.56
Corporation, bank, etc.	803.60	349.44	268.99	479.16
<i>Licenses and permits</i>	<i>3,167.00</i>	<i>132.50</i>	<i>514.50</i>	<i>1,527.25</i>
<i>Fines and forfeits</i>	<i>80.50</i>	<i>15.00</i>	<i>45.00</i>	<i>15.00</i>
<i>Grants and gifts</i>	<i>13,672.52</i>	<i>25,152.84</i>	<i>26,004.98</i>	<i>47,358.04</i>
For expenses	13,672.52	25,152.84	26,004.98	9,858.04
For outlays	—	—	—	37,500.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	20,804.20	20,584.81	13,536.58	20,068.06
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>204.50</i>	<i>459.06</i>
To meet expenses	—	—	204.50	459.06
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,025.29</i>	<i>3,188.58</i>	<i>3,150.51</i>	<i>5,650.33</i>
<i>Departmental</i>	<i>11,476.25</i>	<i>12,851.81</i>	<i>9,806.28</i>	<i>12,128.61</i>
General government	198.74	63.02	28.70	878.30
Protection of persons and property	38.68	93.11	53.87	398.88
Health and sanitation	—	—	1.30	434.14
Highways	1,003.21	572.45	223.05	—
Charities	9,632.85	10,718.48	8,931.32	5,635.84
Soldiers' benefits	438.00	600.00	50.00	—
Schools	19.07	763.80	509.93	4,564.60
Libraries	56.55	12.45	8.11	112.83
Recreation	—	—	—	102.52
Unclassified	89.15	28.50	—	1.50
<i>Public service enterprises</i>	<i>3,772.29</i>	<i>3,432.56</i>	<i>—</i>	<i>50.00</i>
Electric light	—	—	—	—
Water	—	3,432.56	—	—
All other	3,772.29	—	—	50.00
<i>Cemeteries</i>	<i>416.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>2,113.87</i>	<i>1,111.86</i>	<i>375.29</i>	<i>1,780.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,241.62	224.79	5.23	432.54
All other	872.25	887.07	370.06	1,347.52
NON-REVENUE.	\$35,160.75	\$114,221.67	\$23,208.79	\$152,708.57
Offsets to outlays	533.15	24,965.04	5,106.29	9,395.76
<i>Departmental</i>	<i>533.15</i>	<i>24,965.04</i>	<i>5,106.29</i>	<i>9,395.76</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	51,500.00	10,000.00	120,132.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>132.00</i>
Transfers	609.97	12,429.14	—	612.91
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>609.97</i>	<i>12,429.14</i>	<i>—</i>	<i>612.91</i>
Refunds	207.00	80.95	125.15	583.08
Agency, trust, and investment	8,810.63	25,246.54	7,977.35	21,984.82
<i>Taxes and licenses for State</i>	<i>4,591.87</i>	<i>3,740.00</i>	<i>4,080.00</i>	<i>9,690.00</i>
<i>Taxes for county</i>	<i>2,677.69</i>	<i>2,181.82</i>	<i>2,790.65</i>	<i>11,826.98</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,274.67</i>	<i>19,017.92</i>	<i>544.50</i>	<i>132.44</i>
<i>All other</i>	<i>266.40</i>	<i>306.80</i>	<i>562.20</i>	<i>335.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$100,791.20	\$117,371.27	\$83,400.89	\$164,471.83
Premiums	—	—	—	132.00
Municipal indebtedness	25,000.00	51,500.00	10,000.00	120,000.00
Transfers and refunds	816.97	12,510.09	125.15	1,195.99
Agency, trust, and investment	8,810.63	25,246.54	7,977.35	21,984.82
Total receipts	\$135,418.80	\$206,627.90	\$101,503.39	\$307,784.64
Balance on hand, including funds	6,216.02	16,215.41	10,746.98	27,795.29
GRAND TOTAL	\$141,634.82	\$222,843.31	\$112,250.37	\$335,579.93

Graded According to Population of 1935 — Continued.

PAYMENTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
Maintenance	\$84,850.26	\$86,557.25	\$77,714.56	\$98,424.92
<i>Departmental</i>	<i>82,478.03</i>	<i>84,670.06</i>	<i>77,714.56</i>	<i>98,059.50</i>
General government	6,073.34	4,743.24	2,843.77	10,214.85
Protection of persons and property	5,605.84	2,899.19	3,047.47	8,799.57
Health and sanitation	1,956.78	1,675.58	1,496.07	4,453.35
Highways	13,194.21	14,052.25	12,074.54	14,249.07
Charities	23,045.05	32,324.04	25,106.51	18,564.02
Soldiers' benefits	2,622.58	1,558.37	644.91	920.19
Schools	24,364.94	24,225.84	30,787.36	32,937.03
Libraries	1,073.92	748.50	995.15	1,439.81
Recreation	151.96	140.76	71.40	4,768.36
Pensions	—	—	—	—
Unclassified	4,389.41	2,302.29	647.38	1,713.25
<i>Public service enterprises</i>	<i>1,289.25</i>	<i>1,887.19</i>	<i>—</i>	<i>265.42</i>
Electric light	—	—	—	—
Water	—	1,887.19	—	—
All other	1,289.25	—	—	265.42
<i>Cemeteries</i>	<i>1,069.47</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Administration of trust funds</i>	<i>13.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	\$502.40	2,268.42	43.75	83.50
<i>Loans, general purposes</i>	<i>502.40</i>	<i>181.22</i>	<i>43.75</i>	<i>83.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,087.20</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,976.57	12,187.05	8,098.60	29,938.38
<i>Departmental</i>	<i>5,577.05</i>	<i>12,033.62</i>	<i>8,098.60</i>	<i>29,938.58</i>
General government	—	196.00	—	870.46
Protection of persons and property	—	—	—	1,040.78
Health and sanitation	—	—	—	—
Highways	5,577.05	8,287.62	8,000.00	12,811.00
Charities	—	—	—	—
Schools	—	—	98.60	15,168.52
Libraries	—	3,550.00	—	47.62
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>399.52</i>	<i>153.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	153.43	—	—
All other	399.52	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	29,500.00	48,550.00	10,000.00	30,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>3,550.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>45,000.00</i>	<i>10,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	609.97	12,429.14	—	612.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>609.97</i>	<i>12,429.14</i>	<i>—</i>	<i>612.91</i>
Refunds	207.00	80.95	125.15	583.08
Agency, trust, and investment	9,020.87	13,071.69	7,927.00	21,981.92
<i>Taxes and licenses for State</i>	<i>4,591.87</i>	<i>3,740.00</i>	<i>4,080.00</i>	<i>9,690.00</i>
<i>Taxes for county</i>	<i>2,677.69</i>	<i>2,181.82</i>	<i>2,790.65</i>	<i>11,826.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,484.91</i>	<i>6,843.07</i>	<i>494.15</i>	<i>129.54</i>
<i>All other</i>	<i>266.40</i>	<i>306.80</i>	<i>562.20</i>	<i>335.40</i>
RECAPITULATION.				
Maintenance and interest	\$85,352.66	\$88,825.67	\$77,758.31	\$98,508.42
Permanent debt (except from sinking funds)	4,500.00	3,550.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,976.57	12,187.05	8,098.60	29,938.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	45,000.00	10,000.00	30,000.00
Transfers (except to sinking funds) and refunds	816.97	12,510.09	125.15	1,195.99
Agency, trust, and investment	9,020.87	13,071.69	7,927.00	21,981.92
Total payments	\$130,667.07	\$175,144.50	\$103,909.06	\$181,624.71
Balance on hand, including funds	10,967.75	47,698.81	8,341.31	153,955.22
GRAND TOTAL	\$141,634.82	\$222,843.31	\$112,250.37	\$335,579.93

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
REVENUE.	\$102,916.98	\$113,735.41	\$103,239.72	\$70,217.78
General	91,922.89	76,063.70	74,456.91	57,205.40
<i>Taxes</i>	78,488.57	52,034.98	52,860.06	39,919.39
Property, poll, and income	77,607.50	48,537.80	52,719.68	39,024.69
Corporation, bank, etc.	881.07	3,497.18	140.38	894.70
<i>Licenses and permits</i>	2,288.00	1,360.50	27.00	1,265.50
<i>Fines and forfeits</i>	83.90	99.00	100.00	10.50
<i>Grants and gifts</i>	11,062.42	22,569.22	21,469.85	16,010.01
For expenses	11,062.42	22,569.22	21,353.66	16,010.01
For outlays	—	—	116.19	—
<i>All other</i>	—	—	—	—
Commercial	10,994.09	37,671.71	28,782.81	13,012.38
<i>Special assessments</i>	—	—	1.50	—
To meet expenses	—	—	1.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,619.32	3,023.01	3,285.70	3,033.68
<i>Departmental</i>	5,577.55	11,118.90	6,259.37	9,115.60
General government	38.50	288.10	279.63	93.03
Protection of persons and property	51.24	37.86	24.25	81.15
Health and sanitation	—	—	—	—
Highways	96.06	526.04	1,127.93	180.50
Charities	5,147.81	6,537.96	4,611.10	4,771.81
Soldiers' benefits	—	—	—	—
Schools	—	3,617.12	—	3,984.11
Libraries	243.94	23.82	4.00	5.00
Recreation	—	—	—	—
Unclassified	—	88.00	212.46	—
<i>Public service enterprises</i>	—	21,947.88	16,997.31	—
Electric light	—	19,757.84	16,990.31	—
Water	—	2,190.04	—	—
All other	—	—	7.00	—
<i>Cemeteries</i>	957.40	132.53	845.83	—
<i>Interest</i>	839.82	1,449.39	1,393.10	863.20
On sinking funds	—	—	—	—
On trust and investment funds	278.65	42.64	283.84	64.56
All other	561.17	1,406.75	1,109.26	798.64
NON-REVENUE.	\$92,394.83	\$47,208.01	\$52,881.42	\$60,713.05
Offsets to outlays	640.30	10,528.56	2,859.21	975.00
<i>Departmental</i>	640.30	10,528.56	2,859.21	975.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,800.00	30,000.00	43,500.00	53,000.00
<i>Loans, general purposes</i>	10,800.00	—	4,500.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	30,000.00	39,000.00	53,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	116.82	261.06	40.63	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	116.82	261.06	40.63	—
Refunds	386.45	162.74	154.92	62.73
Agency, trust, and investment	80,451.26	6,255.65	6,326.66	6,675.32
<i>Taxes and licenses for State</i>	11,587.64	3,740.00	2,720.00	3,067.32
<i>Taxes for county</i>	10,573.08	2,122.98	1,732.02	3,260.87
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	58,123.54	171.87	1,442.44	7.53
<i>All other</i>	167.00	220.80	382.20	339.60
RECAPITULATION.				
Revenue and offsets to outlays	\$103,557.28	\$124,263.97	\$106,098.93	\$71,192.78
Premiums	—	—	—	—
Municipal indebtedness	10,800.00	30,000.00	43,500.00	53,000.00
Transfers and refunds	503.27	423.80	195.55	62.73
Agency, trust, and investment	80,451.26	6,255.65	6,326.66	6,675.32
Total receipts	\$195,311.81	\$160,943.42	\$156,121.14	\$130,930.83
Balance on hand, including funds	34,486.43	28,180.84	12,093.47	12,882.63
GRAND TOTAL	\$229,798.24	\$189,124.26	\$168,214.61	\$143,813.46

Graded According to Population of 1935 — Continued.

PAYMENTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
Maintenance	\$86,298.74	\$107,924.13	\$88,113.89	\$66,683.55
<i>Departmental</i>	<i>84,642.43</i>	<i>90,425.50</i>	<i>71,850.23</i>	<i>66,680.25</i>
General government	7,323.19	5,330.94	5,354.31	3,513.36
Protection of persons and property	11,499.18	1,383.46	3,172.62	1,550.12
Health and sanitation	2,671.25	2,486.70	1,463.05	656.71
Highways	6,889.93	20,468.99	19,963.14	16,000.21
Charities	26,413.95	24,575.80	13,579.62	18,189.80
Soldiers' benefits	4.00	1,698.73	449.14	352.77
Schools	25,778.11	32,123.37	23,687.01	25,064.33
Libraries	1,966.15	626.75	1,227.64	534.31
Recreation	545.14	227.66	174.48	577.08
Pensions	—	—	—	—
Unclassified	1,551.53	1,503.10	2,779.22	241.56
<i>Public service enterprises</i>	<i>—</i>	<i>17,247.10</i>	<i>15,260.07</i>	<i>—</i>
Electric light	—	14,657.93	15,162.56	—
Water	—	2,589.17	—	—
All other	—	—	97.51	—
<i>Cemeteries</i>	<i>1,656.31</i>	<i>251.53</i>	<i>1,003.59</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.30</i>
Interest	1,500.00	2,284.43	518.62	768.43
<i>Loans, general purposes</i>	<i>1,500.00</i>	<i>889.43</i>	<i>518.62</i>	<i>768.43</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,395.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,376.32	20,719.07	10,296.96	7,998.29
<i>Departmental</i>	<i>34,376.32</i>	<i>17,687.22</i>	<i>7,992.40</i>	<i>7,998.29</i>
General government	—	419.88	4,781.37	—
Protection of persons and property	8,781.00	—	—	—
Health and sanitation	—	—	—	—
Highways	22,114.17	17,035.20	3,000.00	7,998.29
Charities	—	—	—	—
Schools	3,481.15	232.14	—	—
Libraries	—	—	211.03	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,031.85</i>	<i>2,304.56</i>	<i>—</i>
Electric light	—	3,031.85	2,304.56	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,500.00	31,800.00	37,442.05	42,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,500.00</i>	<i>6,800.00</i>	<i>1,375.00</i>	<i>2,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>25,000.00</i>	<i>36,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>67.05</i>	<i>—</i>
Transfers	116.82	261.06	40.63	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>116.82</i>	<i>261.06</i>	<i>40.63</i>	<i>—</i>
Refunds	386.45	162.74	154.92	62.73
Agency, trust, and investment	79,408.79	6,296.29	7,107.38	6,687.32
<i>Taxes and licenses for State</i>	<i>11,587.64</i>	<i>3,740.00</i>	<i>2,720.00</i>	<i>3,067.32</i>
<i>Taxes for county</i>	<i>10,673.08</i>	<i>2,122.98</i>	<i>1,782.02</i>	<i>3,260.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>57,084.67</i>	<i>212.51</i>	<i>2,241.16</i>	<i>34.53</i>
<i>All other</i>	<i>163.40</i>	<i>220.80</i>	<i>364.20</i>	<i>324.60</i>
RECAPITULATION.				
Maintenance and interest	\$87,798.74	\$110,208.56	\$88,632.51	\$67,451.98
Permanent debt (except from sinking funds)	12,500.00	6,800.00	1,375.00	2,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,376.32	20,719.07	10,296.96	7,998.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	25,000.00	36,067.05	40,000.00
Transfers (except to sinking funds) and refunds	503.27	423.80	195.55	62.73
Agency, trust, and investment	79,408.79	6,296.29	7,107.38	6,687.32
Total payments	\$214,587.12	\$169,447.72	\$143,674.45	\$124,900.32
<i>Balance on hand, including funds</i>	<i>15,211.12</i>	<i>19,676.54</i>	<i>24,540.16</i>	<i>18,913.14</i>
GRAND TOTAL	\$229,798.24	\$189,124.26	\$168,214.61	\$143,813.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
REVENUE.	\$71,876.49	\$103,968.98	\$93,551.48	\$98,732.08
General	62,851.43	80,892.31	67,219.50	85,860.42
<i>Taxes</i>	<i>34,236.41</i>	<i>52,444.89</i>	<i>48,278.48</i>	<i>79,207.16</i>
Property, poll, and income	25,246.56	52,224.05	42,351.78	78,476.40
Corporation, bank, etc.	8,989.85	220.84	5,926.70	730.76
<i>Licenses and permits</i>	<i>1,704.50</i>	<i>3,556.00</i>	<i>1,473.00</i>	<i>99.50</i>
<i>Fines and forfeits</i>	<i>147.00</i>	<i>235.15</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>26,763.52</i>	<i>24,656.27</i>	<i>17,453.02</i>	<i>6,553.76</i>
For expenses	16,776.32	24,656.27	17,453.02	6,553.76
For outlays	9,987.20	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	9,025.06	23,076.67	26,331.98	12,871.66
<i>Special assessments</i>	<i>—</i>	<i>153.75</i>	<i>—</i>	<i>1,167.72</i>
To meet expenses	—	153.75	—	238.19
To meet outlays	—	—	—	929.53
<i>Privileges</i>	<i>1,934.80</i>	<i>3,882.29</i>	<i>3,191.59</i>	<i>6,061.39</i>
<i>Departmental</i>	<i>6,863.06</i>	<i>16,822.80</i>	<i>15,732.37</i>	<i>3,539.63</i>
General government	16.10	189.25	440.53	251.38
Protection of persons and property	6.00	241.59	615.66	796.49
Health and sanitation	—	443.60	—	—
Highways	601.56	6,955.31	5,649.29	626.25
Charities	6,057.43	7,853.90	8,825.26	1,545.67
Soldiers' benefits	—	130.00	4.50	—
Schools	79.06	976.52	154.88	174.59
Libraries	—	25.13	42.25	85.70
Recreation	—	—	—	—
Unclassified	102.91	7.50	—	59.55
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,982.31</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,982.31	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>40.00</i>	<i>332.35</i>	<i>1,408.54</i>	<i>241.55</i>
<i>Interest</i>	<i>187.20</i>	<i>1,885.48</i>	<i>2,017.17</i>	<i>961.37</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	875.07	1,001.18	229.96
All other	187.20	1,010.41	1,015.99	731.41
NON-REVENUE.	\$53,701.19	\$62,451.07	\$51,850.97	\$41,689.86
Offsets to outlays	744.12	850.59	6,158.56	—
<i>Departmental</i>	<i>744.12</i>	<i>850.59</i>	<i>6,158.56</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	48,000.00	50,500.00	36,800.00	25,000.00
<i>Loans, general purposes</i>	<i>25,500.00</i>	<i>6,500.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,500.00</i>	<i>44,000.00</i>	<i>31,800.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	838.60	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>838.60</i>	<i>—</i>	<i>—</i>
Refunds	36.40	1,912.84	394.98	320.14
Agency, trust, and investment	4,920.67	8,349.04	8,497.43	16,369.72
<i>Taxes and licenses for State</i>	<i>2,550.00</i>	<i>3,740.00</i>	<i>3,740.00</i>	<i>10,893.21</i>
<i>Taxes for county</i>	<i>2,070.67</i>	<i>2,230.02</i>	<i>2,450.28</i>	<i>3,910.46</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>1,761.22</i>	<i>1,966.35</i>	<i>732.25</i>
<i>Sinking and other permanent funds</i>	<i>300.00</i>	<i>617.80</i>	<i>340.80</i>	<i>833.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$72,620.61	\$104,819.57	\$99,710.04	\$98,732.08
Premiums	—	—	—	—
Municipal indebtedness	48,000.00	50,500.00	36,800.00	25,000.00
Transfers and refunds	36.40	2,751.44	394.98	320.14
Agency, trust, and investment	4,920.67	8,349.04	8,497.43	16,369.72
Total receipts	\$125,577.68	\$166,420.05	\$145,402.45	\$140,421.94
<i>Balance on hand, including funds</i>	<i>11,407.55</i>	<i>12,809.63</i>	<i>2,860.53</i>	<i>24,052.38</i>
GRAND TOTAL	\$136,985.23	\$179,229.68	\$148,262.98	\$164,474.32

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
Maintenance	\$66,446.77	\$97,860.30	\$83,505.29	\$85,442.38
<i>Departmental</i>	<i>66,281.90</i>	<i>97,026.60</i>	<i>80,137.02</i>	<i>83,904.04</i>
General government	2,391.04	6,220.68	4,873.34	9,965.93
Protection of persons and property	873.42	6,618.73	3,291.40	6,687.09
Health and sanitation	704.08	2,461.60	1,500.49	2,720.85
Highways	12,285.79	26,201.81	25,566.41	20,948.60
Charities	26,927.37	25,615.84	17,255.53	6,707.84
Soldiers' benefits	801.64	937.00	127.00	—
Schools	21,328.09	25,873.30	24,296.89	30,071.63
Libraries	—	1,126.87	1,540.85	1,303.33
Recreation	40.02	48.61	390.25	2,477.51
Pensions	—	—	—	—
Unclassified	930.45	1,922.16	1,291.86	3,021.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,254.23</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,254.23	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>164.87</i>	<i>828.20</i>	<i>2,114.04</i>	<i>1,538.34</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.50</i>	<i>—</i>	<i>—</i>
Interest	384.00	1,092.22	1,211.49	1,616.33
<i>Loans, general purposes</i>	<i>384.00</i>	<i>1,092.22</i>	<i>611.49</i>	<i>1,616.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	49,673.65	8,796.03	7,495.29	4,604.37
<i>Departmental</i>	<i>49,673.65</i>	<i>8,789.86</i>	<i>7,495.29</i>	<i>4,604.37</i>
General government	—	7.75	—	467.50
Protection of persons and property	—	25.97	—	—
Health and sanitation	—	643.04	—	193.09
Highways	7,257.36	8,113.10	6,871.79	2,511.72
Charities	—	—	—	—
Schools	42,416.29	—	623.50	1,406.06
Libraries	—	—	—	26.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6.17</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,500.00	55,103.62	39,870.00	31,161.70
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>2,103.62</i>	<i>5,520.00</i>	<i>6,161.70</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>53,000.00</i>	<i>34,350.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	838.60	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>838.60</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	36.40	1,912.84	394.98	320.14
Agency, trust, and investment	4,933.87	8,396.47	9,124.86	16,137.97
<i>Taxes and licenses for State</i>	<i>2,550.00</i>	<i>3,740.00</i>	<i>3,740.00</i>	<i>10,893.21</i>
<i>Taxes for county</i>	<i>2,070.67</i>	<i>2,250.02</i>	<i>2,450.28</i>	<i>3,910.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>1,808.65</i>	<i>2,593.78</i>	<i>541.90</i>
<i>All other</i>	<i>313.20</i>	<i>617.80</i>	<i>340.80</i>	<i>792.40</i>
RECAPITULATION.				
Maintenance and interest	\$66,830.77	\$98,952.52	\$84,716.78	\$87,058.71
Permanent debt (except from sinking funds)	2,500.00	2,103.62	5,520.00	6,161.70
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,673.65	8,796.03	7,495.29	4,604.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	53,000.00	34,350.00	25,000.00
Transfers (except to sinking funds) and refunds	36.40	2,751.44	394.98	320.14
Agency, trust, and investment	4,933.87	8,396.47	9,124.86	16,137.97
Total payments	\$133,974.69	\$174,000.08	\$141,601.91	\$139,282.89
<i>Balance on hand, including funds</i>	<i>3,010.54</i>	<i>5,229.60</i>	<i>6,661.07</i>	<i>25,191.43</i>
GRAND TOTAL	\$136,985.23	\$179,229.68	\$148,262.98	\$164,474.32

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brockfield POPULATION 1,258
REVENUE.	\$90,652.28	\$105,695.10	\$103,915.61	\$97,177.97
General	73,687.17	88,526.57	89,085.38	70,193.85
<i>Taxes</i>	<i>58,354.19</i>	<i>77,010.38</i>	<i>38,787.72</i>	<i>45,225.71</i>
Property, poll, and income	40,923.99	32,488.45	37,188.82	44,142.30
Corporation, bank, etc.	17,410.20	44,521.93	1,598.90	1,083.41
<i>Licenses and permits</i>	<i>615.00</i>	<i>1,239.50</i>	<i>112.00</i>	<i>1,205.60</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>126.00</i>	—	<i>52.70</i>
<i>Grants and gifts</i>	<i>14,727.98</i>	<i>10,150.89</i>	<i>50,185.66</i>	<i>23,709.94</i>
For expenses	14,727.98	10,150.69	29,185.66	23,709.94
For outlays	—	—	21,000.00	—
<i>All other</i>	—	—	—	—
Commercial	16,965.11	17,168.53	14,830.23	26,984.12
<i>Special assessments</i>	<i>51.85</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	51.85	—	—	—
<i>Privileges</i>	<i>2,498.84</i>	<i>3,235.43</i>	<i>2,771.83</i>	<i>2,681.03</i>
<i>Departmental</i>	<i>13,942.55</i>	<i>1,381.16</i>	<i>11,421.91</i>	<i>16,284.81</i>
General government	549.10	35.80	326.65	193.48
Protection of persons and property	71.07	66.77	6.10	54.39
Health and sanitation	65.00	118.35	131.43	—
Highways	7.70	563.69	1,963.50	8,011.83
Charities	11,425.07	504.38	8,737.68	7,698.07
Soldiers' benefits	360.00	—	—	49.00
Schools	1,299.46	80.02	248.03	193.98
Libraries	2.87	12.15	7.52	84.06
Recreation	—	—	—	—
Unclassified	162.28	—	1.00	—
<i>Public service enterprises</i>	—	<i>11,893.02</i>	<i>4.60</i>	<i>4,922.76</i>
Electric light	—	7,931.57	—	—
Water	—	3,961.45	—	4,922.76
All other	—	—	4.60	—
<i>Cemeteries</i>	<i>109.51</i>	<i>290.89</i>	—	<i>1,564.13</i>
<i>Interest</i>	<i>362.36</i>	<i>368.03</i>	<i>631.89</i>	<i>1,531.39</i>
On sinking funds	—	—	—	—
On trust and investment funds	32.03	50.31	164.02	638.63
All other	330.33	317.72	467.87	892.76
NON-REVENUE.	\$41,621.78	\$114,247.12	\$37,105.33	\$45,146.22
Offsets to outlays	—	1,488.09	5,927.28	6,368.40
<i>Departmental</i>	—	<i>1,125.00</i>	<i>5,927.28</i>	<i>6,368.40</i>
<i>Public service enterprises</i>	—	<i>363.09</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	98,650.00	24,320.00	29,950.00
<i>Loans, general purposes</i>	—	<i>5,000.00</i>	<i>820.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>93,650.00</i>	<i>23,500.00</i>	<i>29,950.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	325.00	615.57	—	638.63
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	325.00	615.57	—	638.63
Refunds	151.99	262.63	55.36	224.31
Agency, trust, and investment	11,144.79	13,230.83	6,802.69	7,964.88
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>8,174.18</i>	<i>3,750.00</i>	<i>3,910.00</i>
<i>Taxes for county</i>	<i>4,811.83</i>	<i>4,631.96</i>	<i>2,450.28</i>	<i>2,561.65</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>378.76</i>	<i>150.89</i>	<i>180.81</i>	<i>1,154.83</i>
<i>All other</i>	<i>344.20</i>	<i>273.80</i>	<i>421.60</i>	<i>338.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$90,652.28	\$107,183.19	\$109,842.89	\$103,546.37
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	98,650.00	24,320.00	29,950.00
Transfers and refunds	476.99	878.20	55.36	862.94
Agency, trust, and investment	11,144.79	13,230.83	6,802.69	7,964.88
Total receipts	\$132,274.06	\$219,942.22	\$141,020.94	\$142,324.19
<i>Balance on hand, including funds</i>	<i>28,475.13</i>	<i>40,466.60</i>	<i>31,662.98</i>	<i>27,798.86</i>
GRAND TOTAL	\$160,749.19	\$260,408.72	\$172,583.92	\$170,123.05

Graded According to Population of 1935 — Continued.

PAYMENTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
Maintenance	\$83,149.63	\$85,775.46	\$69,007.34	\$88,212.52
<i>Departmental</i>	<i>82,767.87</i>	<i>75,946.93</i>	<i>69,005.04</i>	<i>83,057.02</i>
General government	4,392.39	6,452.31	3,378.46	4,765.68
Protection of persons and property	2,433.18	2,254.62	2,758.76	2,740.38
Health and sanitation	2,114.35	2,555.50	2,176.77	1,198.36
Highways	12,736.48	16,138.74	22,287.01	23,295.33
Charities	23,436.48	13,685.66	19,509.80	21,227.32
Soldiers' benefits	2,238.16	637.68	58.50	704.83
Schools	32,332.31	32,365.48	17,621.33	25,761.82
Libraries	816.57	641.72	785.81	1,750.68
Recreation	200.72	724.72	90.95	620.13
Pensions	—	—	—	—
Unclassified	2,056.73	490.50	337.65	992.49
<i>Public service enterprises</i>	<i>—</i>	<i>9,288.63</i>	<i>2.30</i>	<i>2,952.09</i>
Electric light	—	6,180.40	—	—
Water	—	3,103.13	—	2,952.09
All other	—	—	2.30	—
<i>Cemeteries</i>	<i>392.26</i>	<i>545.00</i>	<i>—</i>	<i>2,203.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	22.08	3,387.62	1,081.35	409.15
<i>Loans, general purposes</i>	<i>22.08</i>	<i>1,793.37</i>	<i>1,081.35</i>	<i>154.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,594.25</i>	<i>—</i>	<i>255.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,092.00	6,592.36	63,851.43	12,631.53
<i>Departmental</i>	<i>8,092.00</i>	<i>5,859.26</i>	<i>63,851.43</i>	<i>12,381.76</i>
General government	450.00	—	—	155.70
Protection of persons and property	—	—	2,224.53	—
Health and sanitation	648.69	—	45.31	—
Highways	6,670.78	4,875.40	12,865.60	11,335.29
Charities	—	—	—	—
Schools	322.53	861.62	48,315.99	—
Libraries	—	—	—	890.77
Recreation	—	122.24	400.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>733.10</i>	<i>—</i>	<i>—</i>
Electric light	—	221.83	—	—
Water	—	511.27	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>249.77</i>
Municipal indebtedness	30,000.00	118,200.00	26,870.00	22,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>15,550.00</i>	<i>3,370.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>102,650.00</i>	<i>23,500.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	325.00	615.57	—	638.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>325.00</i>	<i>615.57</i>	<i>—</i>	<i>638.63</i>
Refunds	151.99	262.63	55.36	224.31
Agency, trust, and investment	11,450.02	13,210.83	6,787.70	7,964.88
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>8,174.18</i>	<i>3,750.00</i>	<i>3,910.00</i>
<i>Taxes for county</i>	<i>4,811.83</i>	<i>4,631.96</i>	<i>2,450.28</i>	<i>2,561.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>685.79</i>	<i>130.89</i>	<i>164.02</i>	<i>1,154.83</i>
<i>All other</i>	<i>342.40</i>	<i>275.80</i>	<i>423.40</i>	<i>338.40</i>
RECAPITULATION.				
Maintenance and interest	\$83,171.71	\$89,163.08	\$70,088.69	\$88,621.67
Permanent debt (except from sinking funds)	—	15,550.00	3,370.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,092.00	6,592.36	63,851.43	12,631.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	102,650.00	23,500.00	20,000.00
Transfers (except to sinking funds) and refunds	476.99	878.20	55.36	862.94
Agency, trust, and investment	11,450.02	13,210.83	6,787.70	7,964.88
Total payments	\$133,190.72	\$228,044.47	\$167,653.18	\$132,081.02
Balance on hand, including funds	27,558.47	32,364.25	4,930.74	38,042.03
GRAND TOTAL	\$160,749.19	\$260,408.72	\$172,583.92	\$170,123.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
REVENUE.	\$55,226.04	\$68,280.59	\$83,691.64	\$75,109.96
General	47,855.90	58,639.65	73,148.79	61,353.99
<i>Taxes</i>	<i>26,916.70</i>	<i>34,087.52</i>	<i>65,687.21</i>	<i>39,253.31</i>
Property, poll, and income	26,518.19	33,287.14	65,120.39	37,159.37
Corporation, bank, etc.	398.51	800.38	566.82	2,093.94
<i>Licenses and permits</i>	<i>3,190.50</i>	<i>59.25</i>	<i>79.00</i>	<i>78.00</i>
<i>Fines and forfeits</i>	<i>303.00</i>	<i>176.40</i>	<i>65.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>17,445.70</i>	<i>24,316.48</i>	<i>7,317.58</i>	<i>22,002.68</i>
For expenses	17,445.70	24,316.48	7,317.58	22,002.68
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,370.14	9,640.94	10,542.85	13,755.97
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>122.15</i>
To meet expenses	—	—	—	122.15
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,200.21</i>	<i>2,257.65</i>	<i>4,091.71</i>	<i>2,864.69</i>
<i>Departmental</i>	<i>4,515.98</i>	<i>6,392.68</i>	<i>4,041.99</i>	<i>6,759.25</i>
General government	230.00	201.11	26.25	121.14
Protection of persons and property	17.55	3.62	39.52	4.26
Health and sanitation	—	792.46	111.43	—
Highways	633.30	109.25	607.00	1,020.27
Charities	3,363.05	5,077.02	3,104.60	4,703.25
Soldiers' benefits	230.00	100.00	120.00	120.00
Schools	—	86.52	11.19	765.85
Libraries	12.20	2.00	10.00	24.48
Recreation	—	—	—	—
Unclassified	29.88	20.70	12.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>52.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	52.50	—	—
<i>Cemeteries</i>	<i>3.63</i>	<i>98.00</i>	<i>1,626.94</i>	<i>489.15</i>
<i>Interest</i>	<i>650.32</i>	<i>840.11</i>	<i>782.21</i>	<i>3,520.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	249.17	362.58	387.71	2,896.28
All other	401.15	477.53	394.50	624.45
NON-REVENUE.	\$10,022.98	\$13,218.51	\$98,557.86	\$71,010.17
Offsets to outlays	3,399.98	5,785.63	13,866.63	—
<i>Departmental</i>	<i>3,399.98</i>	<i>5,785.63</i>	<i>13,866.63</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	40,000.00	60,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	286.78	1,088.34	2,274.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>286.78</i>	<i>1,088.34</i>	<i>2,274.76</i>
Refunds	111.45	20.38	211.33	102.37
Agency, trust, and investment	6,511.55	7,125.72	43,391.56	8,633.04
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>3,570.00</i>	<i>9,366.35</i>	<i>3,910.00</i>
<i>Taxes for county</i>	<i>2,760.89</i>	<i>2,441.82</i>	<i>5,454.56</i>	<i>2,331.39</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7.26</i>	<i>569.95</i>	<i>28,165.05</i>	<i>2,007.05</i>
<i>All other</i>	<i>343.40</i>	<i>543.95</i>	<i>405.60</i>	<i>384.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$58,626.02	\$74,066.22	\$97,558.27	\$75,109.96
Premiums	—	—	40,000.00	60,000.00
Municipal indebtedness	—	307.16	1,299.67	2,377.13
Transfers and refunds	111.45	7,125.72	43,391.56	8,633.04
Agency, trust, and investment	6,511.55	—	—	—
Total receipts	\$65,249.02	\$81,499.10	\$182,249.50	\$146,120.13
Balance on hand, including funds	26,783.56	21,420.06	15,956.71	12,164.64
GRAND TOTAL	\$92,032.58	\$102,919.16	\$198,206.21	\$158,284.77

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
Maintenance	\$57,032.41	\$67,864.66	\$74,806.32	\$80,968.53
<i>Departmental</i>	<i>56,624.43</i>	<i>67,675.14</i>	<i>72,501.25</i>	<i>79,974.72</i>
General government	4,309.14	3,476.45	5,845.37	3,530.33
Protection of persons and property	1,193.51	1,026.00	5,225.30	2,522.92
Health and sanitation	528.25	2,376.87	2,669.98	2,467.45
Highways	13,418.39	12,592.43	16,636.06	20,302.91
Charities	15,490.02	17,143.76	11,326.16	22,615.48
Soldiers' benefits	138.22	600.00	830.00	2,936.27
Schools	20,226.85	29,602.22	26,591.23	24,166.47
Libraries	348.72	336.50	1,805.08	913.81
Recreation	94.36	45.42	331.80	133.99
Pensions	—	—	—	—
Unclassified	876.97	1,075.49	1,240.27	385.09
<i>Public service enterprises</i>	<i>—</i>	<i>52.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	52.50	—	—
<i>Cemeteries</i>	<i>407.98</i>	<i>137.02</i>	<i>2,505.07</i>	<i>948.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45.36</i>
Interest	—	8.75	272.14	202.77
<i>Loans, general purposes</i>	<i>—</i>	<i>8.75</i>	<i>272.14</i>	<i>202.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,111.75	7,795.54	23,409.69	4,640.51
<i>Departmental</i>	<i>15,111.75</i>	<i>7,795.54</i>	<i>23,409.69</i>	<i>4,640.51</i>
General government	—	31.01	37.00	37.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	565.88
Highways	14,525.18	7,764.53	23,252.48	3,213.39
Charities	—	—	—	—
Schools	586.57	—	120.21	517.21
Libraries	—	—	—	307.03
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,000.00	43,000.00	55,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	286.78	1,088.34	2,274.76
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>286.78</i>	<i>1,088.34</i>	<i>2,274.76</i>
Refunds	111.45	20.38	211.33	102.37
Agency, trust, and investment	6,509.00	7,167.20	43,005.44	8,613.64
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>3,570.00</i>	<i>9,366.35</i>	<i>3,910.00</i>
<i>Taxes for county</i>	<i>2,750.89</i>	<i>2,441.82</i>	<i>5,454.56</i>	<i>2,331.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4.71</i>	<i>611.43</i>	<i>27,793.93</i>	<i>1,987.65</i>
<i>All other</i>	<i>343.40</i>	<i>543.95</i>	<i>590.60</i>	<i>384.60</i>
RECAPITULATION.				
Maintenance and interest	\$57,032.41	\$67,873.41	\$75,078.46	\$81,171.30
Permanent debt (except from sinking funds)	—	1,000.00	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,111.75	7,795.54	23,409.69	4,640.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	40,000.00	55,000.00
Transfers (except to sinking funds) and refunds	111.45	307.16	1,299.67	2,377.13
Agency, trust, and investment	6,509.00	7,167.20	43,005.44	8,613.64
Total payments	\$78,764.61	\$84,143.31	\$185,793.26	\$151,802.58
<i>Balance on hand, including funds</i>	<i>13,267.97</i>	<i>18,775.85</i>	<i>12,412.95</i>	<i>6,482.19</i>
GRAND TOTAL	\$92,032.58	\$102,919.16	\$198,206.21	\$158,284.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
REVENUE.	\$52,653.06	\$69,394.40	\$82,881.98	\$66,783.80
General	46,064.73	58,066.91	73,693.83	59,396.46
<i>Taxes</i>	<i>31,318.29</i>	<i>37,016.18</i>	<i>43,104.02</i>	<i>40,430.08</i>
Property, poll, and income	31,074.65	36,541.56	42,644.97	35,830.64
Corporation, bank, etc.	243.64	474.62	459.05	4,599.44
<i>Licenses and permits</i>	<i>28.00</i>	<i>19.12</i>	<i>866.00</i>	<i>732.83</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>13.82</i>
<i>Grants and gifts</i>	<i>14,718.44</i>	<i>21,031.61</i>	<i>29,713.81</i>	<i>18,219.73</i>
For expenses	14,718.44	21,031.61	25,213.81	18,219.73
For outlays	—	—	4,500.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	6,588.33	11,327.49	9,188.15	7,387.34
<i>Special assessments</i>	<i>—</i>	<i>62.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	62.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,231.17</i>	<i>3,326.93</i>	<i>2,348.81</i>	<i>3,189.48</i>
<i>Departmental</i>	<i>3,675.62</i>	<i>6,818.12</i>	<i>6,047.41</i>	<i>3,665.02</i>
General government	—	.15	23.70	28.35
Protection of persons and property	62.59	5.71	22.31	23.83
Health and sanitation	—	—	—	—
Highways	772.12	18.30	783.80	—
Charities	2,711.26	5,561.06	4,706.16	3,583.16
Soldiers' benefits	—	—	—	—
Schools	74.08	1,173.27	492.84	—
Libraries	—	3.00	—	4.68
Recreation	43.00	—	—	—
Unclassified	12.57	56.63	18.60	25.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>371.94</i>	<i>132.65</i>	<i>70.00</i>	<i>276.50</i>
<i>Interest</i>	<i>309.60</i>	<i>987.79</i>	<i>721.93</i>	<i>266.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	203.77	64.23	—	23.45
All other	105.83	923.56	721.93	232.89
NON-REVENUE.	\$47,061.70	\$45,749.43	\$75,235.96	\$53,256.60
Offsets to outlays	1,930.44	1,458.22	7,433.10	1,447.85
<i>Departmental</i>	<i>1,930.44</i>	<i>1,458.22</i>	<i>7,433.10</i>	<i>1,447.85</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	39,534.85	61,621.65	45,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>7,910.40</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>37,500.00</i>	<i>53,711.25</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>2,034.85</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	203.77	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>203.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	47.16	81.03	989.70	198.87
Agency, trust, and investment	9,880.33	4,675.33	5,191.51	6,609.88
<i>Taxes and licenses for State</i>	<i>3,230.00</i>	<i>2,560.00</i>	<i>2,720.00</i>	<i>3,408.13</i>
<i>Taxes for county</i>	<i>2,770.45</i>	<i>1,322.36</i>	<i>2,808.71</i>	<i>2,760.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,657.88</i>	<i>298.40</i>	<i>—</i>	<i>222.26</i>
<i>All other</i>	<i>222.00</i>	<i>504.57</i>	<i>262.80</i>	<i>218.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$54,583.50	\$70,852.62	\$90,315.08	\$68,231.65
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	39,534.85	61,621.65	45,000.00
Transfers and refunds	250.93	81.03	989.70	198.87
Agency, trust, and investment	9,880.33	4,675.33	5,191.51	6,609.88
Total receipts	\$99,714.76	\$115,143.83	\$158,117.94	\$120,040.40
Balance on hand, including funds	16,551.38	658.75	5,219.76	8,969.02
GRAND TOTAL	\$116,266.14	\$115,802.58	\$163,337.70	\$129,009.42

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
Maintenance	\$50,177.59	\$65,661.57	\$84,279.92	\$61,606.50
<i>Departmental</i>	<i>49,805.72</i>	<i>65,668.92</i>	<i>84,204.92</i>	<i>60,590.00</i>
General government	2,516.68	3,452.17	3,633.56	4,055.44
Protection of persons and property	1,218.36	1,379.23	1,445.19	957.53
Health and sanitation	2,053.35	1,277.94	1,057.43	1,269.86
Highways	10,796.33	15,358.05	15,149.27	15,827.31
Charities	8,458.78	22,112.38	34,782.15	15,247.98
Soldiers' benefits	—	153.46	45.00	319.74
Schools	23,717.47	20,851.29	25,141.29	20,153.69
Libraries	695.73	496.53	174.73	497.58
Recreation	141.93	47.23	50.29	42.72
Pensions	—	—	—	—
Unclassified	207.09	440.64	2,726.01	2,218.15
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>371.87</i>	<i>92.65</i>	<i>75.00</i>	<i>1,016.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	713.89	492.12	1,027.25	461.01
<i>Loans, general purposes</i>	<i>713.89</i>	<i>492.12</i>	<i>1,027.25</i>	<i>461.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,371.07	5,615.34	15,124.33	17,155.06
<i>Departmental</i>	<i>2,371.07</i>	<i>5,615.34</i>	<i>15,124.33</i>	<i>17,155.06</i>
General government	—	35.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,371.07	5,580.34	11,091.29	17,056.38
Charities	—	—	—	98.68
Schools	—	—	3,913.04	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	120.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	34,650.00	27,150.00	43,800.00	41,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,650.00</i>	<i>2,150.00</i>	<i>2,800.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>41,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	203.77	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>203.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	47.16	81.03	989.70	198.87
Agency, trust, and investment	9,880.33	4,739.56	5,191.51	6,627.57
<i>Taxes and licenses for State</i>	<i>3,230.00</i>	<i>2,550.00</i>	<i>2,720.00</i>	<i>3,408.13</i>
<i>Taxes for county</i>	<i>2,770.45</i>	<i>1,322.36</i>	<i>2,208.71</i>	<i>2,760.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,657.88</i>	<i>362.63</i>	<i>—</i>	<i>239.95</i>
<i>All other</i>	<i>222.00</i>	<i>504.57</i>	<i>262.80</i>	<i>218.60</i>

RECAPITULATION.

Maintenance and interest	\$50,891.48	\$66,153.69	\$85,307.17	\$62,067.51
Permanent debt (except from sinking funds)	4,650.00	2,150.00	2,800.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,371.07	5,615.34	15,124.33	17,155.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	25,000.00	41,000.00	40,000.00
Transfers (except to sinking funds) and refunds	250.93	81.03	989.70	198.87
Agency, trust, and investment	9,880.33	4,739.56	5,191.51	6,627.57
Total payments	\$98,043.81	\$103,739.62	\$150,412.71	\$127,049.01
<i>Balance on hand, including funds</i>	<i>18,222.33</i>	<i>12,062.96</i>	<i>12,924.99</i>	<i>1,960.41</i>
GRAND TOTAL	\$116,266.14	\$115,802.58	\$163,337.70	\$129,009.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
REVENUE.	\$51,285.93	\$93,289.99	\$68,126.18	\$77,192.71
General	44,883.29	75,953.99	49,854.18	64,316.19
<i>Taxes</i>	<i>27,377.62</i>	<i>68,743.33</i>	<i>34,558.91</i>	<i>30,656.86</i>
Property, poll, and income	27,145.20	68,230.79	34,342.96	30,503.99
Corporation, bank, etc.	232.42	512.54	215.95	152.87
<i>Licenses and permits</i>	<i>1,144.00</i>	<i>52.00</i>	<i>293.00</i>	<i>9.50</i>
<i>Fines and forfeits</i>	<i>44.00</i>	<i>170.00</i>	<i>40.00</i>	—
<i>Grants and gifts</i>	<i>16,314.62</i>	<i>6,988.66</i>	<i>14,962.27</i>	<i>33,649.83</i>
For expenses	16,314.62	6,988.66	14,962.27	33,529.75
For outlays	—	—	—	120.08
<i>All other</i>	<i>3.05</i>	—	—	—
Commercial	6,402.64	17,336.00	18,272.00	12,876.52
<i>Special assessments</i>	—	<i>75.75</i>	<i>9.75</i>	—
To meet expenses	—	75.75	9.75	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,909.37</i>	<i>4,957.98</i>	<i>2,468.71</i>	<i>2,818.24</i>
<i>Departmental</i>	<i>2,249.79</i>	<i>8,519.79</i>	<i>14,299.55</i>	<i>8,633.10</i>
General government	49.70	139.15	196.80	10.65
Protection of persons and property	20.20	82.99	175.74	88.82
Health and sanitation	—	59.29	5.00	—
Highways	125.75	1,685.55	9,402.70	6,222.17
Charities	2,020.29	3,756.36	4,244.67	1,135.90
Soldiers' benefits	—	100.00	33.00	477.00
Schools	31.40	2,671.20	167.92	—
Libraries	1.45	25.25	39.98	144.10
Recreation	—	—	—	—
Unclassified	1.00	—	33.74	554.46
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>356.28</i>	<i>891.00</i>	<i>283.75</i>	—
<i>Interest</i>	<i>887.20</i>	<i>2,891.48</i>	<i>1,210.24</i>	<i>1,425.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	113.92	2,282.68	559.85	530.00
All other	773.28	608.80	650.39	895.18
NON-REVENUE.	\$40,876.15	\$68,842.64	\$56,210.08	\$35,248.69
Offsets to outlays	2,400.00	14,197.07	4,156.43	8,389.51
<i>Departmental</i>	<i>2,400.00</i>	<i>14,197.07</i>	<i>4,156.43</i>	<i>8,389.51</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	31,500.00	35,000.00	45,000.00	20,195.28
<i>Loans, general purposes</i>	—	—	<i>2,500.00</i>	<i>20,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>31,500.00</i>	<i>35,000.00</i>	<i>42,500.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>195.28</i>
Transfers	199.77	2,406.76	578.47	530.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>199.77</i>	<i>2,406.76</i>	<i>578.47</i>	<i>530.00</i>
Refunds	14.73	69.25	54.41	1,412.28
Agency, trust, and investment	6,761.65	17,169.56	6,420.77	4,721.62
<i>Taxes and licenses for State</i>	<i>3,237.72</i>	<i>8,162.85</i>	<i>3,071.00</i>	<i>2,380.00</i>
<i>Taxes for county</i>	<i>2,770.45</i>	<i>4,760.34</i>	<i>2,004.77</i>	<i>1,559.27</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>548.28</i>	<i>3,902.17</i>	<i>1,016.20</i>	<i>491.95</i>
<i>All other</i>	<i>205.20</i>	<i>344.20</i>	<i>328.80</i>	<i>290.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,685.93	\$107,487.06	\$72,282.61	\$85,582.22
Premiums	—	—	—	195.28
Municipal indebtedness	31,500.00	35,000.00	45,000.00	20,000.00
Transfers and refunds	214.50	2,476.01	632.88	1,942.28
Agency, trust, and investment	6,761.65	17,169.56	6,420.77	4,721.62
Total receipts	\$92,162.08	\$162,132.63	\$124,336.26	\$112,441.40
<i>Balance on hand, including funds</i>	<i>10,510.09</i>	<i>17,224.34</i>	<i>6,745.28</i>	<i>20,619.68</i>
GRAND TOTAL	\$102,672.17	\$179,356.97	\$131,081.54	\$133,061.08

Graded According to Population of 1935 — Continued.

PAYMENTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
Maintenance	\$47,588.58	\$80,829.79	\$62,385.82	\$78,296.66
<i>Departmental</i>	<i>47,075.37</i>	<i>78,485.78</i>	<i>61,884.94</i>	<i>78,296.66</i>
General government	2,755.72	8,173.53	2,985.63	3,471.35
Protection of persons and property	548.50	5,328.52	3,509.64	1,739.51
Health and sanitation	538.40	2,295.91	1,530.09	1,474.91
Highways	11,532.13	18,884.30	18,257.53	22,538.94
Charities	8,898.23	11,863.28	16,128.77	16,947.20
Soldiers' benefits	50.00	350.65	411.53	770.13
Schools	22,100.65	28,478.62	17,205.49	28,176.71
Libraries	280.70	1,003.89	1,235.58	1,006.90
Recreation	120.70	555.97	39.83	371.67
Pensions	—	—	—	—
Unclassified	250.34	1,551.11	580.85	1,799.34
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>513.21</i>	<i>2,294.01</i>	<i>500.88</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Interest	108.08	2,140.25	404.44	194.29
<i>Loans, general purposes</i>	<i>108.08</i>	<i>2,140.25</i>	<i>404.44</i>	<i>194.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,678.44	8,487.60	7,161.07	15,628.85
<i>Departmental</i>	<i>5,478.44</i>	<i>8,423.70</i>	<i>7,161.07</i>	<i>15,628.85</i>
General government	1,478.44	200.00	—	—
Protection of persons and property	—	1,150.00	—	—
Health and sanitation	—	—	—	—
Highways	4,000.00	5,644.06	7,161.07	13,312.42
Charities	—	1,206.48	—	2,246.35
Schools	—	223.16	—	70.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>200.00</i>	<i>63.90</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,500.00	52,000.00	45,400.00	370.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>7,000.00</i>	<i>400.00</i>	<i>370.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,500.00</i>	<i>45,000.00</i>	<i>45,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	199.77	2,406.76	578.47	530.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>199.77</i>	<i>2,406.76</i>	<i>578.47</i>	<i>530.00</i>
Refunds	14.73	69.25	54.41	1,412.28
Agency, trust, and investment	6,766.80	16,864.48	6,337.89	4,721.42
<i>Taxes and licenses for State</i>	<i>3,237.72</i>	<i>8,162.85</i>	<i>3,071.00</i>	<i>2,380.00</i>
<i>Taxes for county</i>	<i>2,770.45</i>	<i>4,760.34</i>	<i>2,004.77</i>	<i>1,559.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>553.43</i>	<i>3,597.09</i>	<i>931.52</i>	<i>491.95</i>
<i>All other</i>	<i>205.20</i>	<i>344.20</i>	<i>330.60</i>	<i>290.20</i>
RECAPITULATION.				
Maintenance and interest	\$47,696.66	\$82,970.04	\$62,790.26	\$78,490.95
Permanent debt (except from sinking funds)	—	7,000.00	400.00	370.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,678.44	8,487.60	7,161.07	15,628.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,500.00	45,000.00	45,000.00	—
Transfers (except to sinking funds) and refunds	214.50	2,476.01	632.88	1,942.28
Agency, trust, and investment	6,766.80	16,864.48	6,337.89	4,721.42
Total payments	\$85,856.40	\$162,798.13	\$122,322.10	\$101,153.50
<i>Balance on hand, including funds</i>	<i>16,815.77</i>	<i>16,558.84</i>	<i>8,759.44</i>	<i>31,907.58</i>
GRAND TOTAL	\$102,672.17	\$179,356.97	\$131,081.54	\$133,061.08

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
REVENUE.	\$49,131.06	\$82,233.38	\$52,496.40	\$68,160.50
General	44,068.86	65,467.60	42,718.55	58,161.76
<i>Taxes</i>	<i>26,828.28</i>	<i>52,669.08</i>	<i>26,478.64</i>	<i>29,789.17</i>
Property, poll, and income	26,515.89	52,281.72	26,238.93	29,495.82
Corporation, bank, etc.	312.39	387.31	239.71	293.35
<i>Licenses and permits</i>	<i>38.00</i>	<i>29.00</i>	<i>1,752.00</i>	<i>14.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>100.00</i>	<i>5.00</i>	<i>21.00</i>
<i>Grants and gifts</i>	<i>17,192.58</i>	<i>12,669.57</i>	<i>14,482.91</i>	<i>28,337.59</i>
For expenses	17,192.58	12,669.57	14,482.91	28,337.59
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,062.20	16,765.78	9,777.85	9,998.74
<i>Special assessments</i>	<i>—</i>	<i>350.87</i>	<i>—</i>	<i>—</i>
To meet expenses	—	350.87	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,798.74</i>	<i>3,931.91</i>	<i>1,915.45</i>	<i>2,417.50</i>
<i>Departmental</i>	<i>2,859.13</i>	<i>10,405.45</i>	<i>4,532.94</i>	<i>4,963.28</i>
General government	153.60	176.00	19.70	65.90
Protection of persons and property	15.35	14.20	99.22	20.38
Health and sanitation	22.00	17.25	—	150.90
Highways	283.90	6,329.50	484.00	1,011.60
Charities	2,179.70	3,192.99	2,099.09	3,569.75
Soldiers' benefits	60.00	60.00	—	120.00
Schools	118.56	519.26	1,804.67	4.75
Libraries	12.38	19.75	26.26	20.00
Recreation	—	76.50	—	—
Unclassified	13.64	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3.00</i>	<i>503.88</i>	<i>—</i>	<i>670.50</i>
<i>Interest</i>	<i>491.33</i>	<i>1,573.67</i>	<i>3,329.46</i>	<i>1,947.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	146.90	860.93	2,765.75	1,623.46
All other	254.43	712.74	563.71	324.00
NON-REVENUE.	\$21,248.70	\$56,836.64	\$7,981.66	\$9,928.32
Offsets to outlays	1,918.50	75.00	142.22	1,999.96
<i>Departmental</i>	<i>1,918.50</i>	<i>75.00</i>	<i>142.22</i>	<i>1,999.96</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,100.00	38,950.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,100.00</i>	<i>38,950.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,000.00	400.00	2,328.28	1,653.13
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,000.00	400.00	2,328.28	1,653.13
Refunds	98.67	367.45	426.82	157.94
Agency, trust, and investment	7,131.53	17,044.19	5,084.34	6,117.29
<i>Taxes and licenses for State</i>	<i>2,550.00</i>	<i>7,310.00</i>	<i>2,550.00</i>	<i>2,896.91</i>
<i>Taxes for county</i>	<i>2,187.20</i>	<i>4,358.68</i>	<i>2,187.20</i>	<i>1,723.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,086.93</i>	<i>4,897.71</i>	<i>54.94</i>	<i>1,107.18</i>
All other	307.40	477.80	292.20	390.00
RECAPITULATION.				
Revenue and offsets to outlays	\$51,049.56	\$82,308.38	\$52,638.62	\$70,160.46
Premiums	—	—	—	—
Municipal indebtedness	10,100.00	38,950.00	—	—
Transfers and refunds	2,098.67	767.45	2,755.10	1,811.07
Agency, trust, and investment	7,131.53	17,044.19	5,084.34	6,117.29
Total receipts	\$70,379.76	\$139,070.02	\$60,478.06	\$78,088.82
Balance on hand, including funds	10,516.12	5,150.01	12,756.32	10,337.36
GRAND TOTAL	\$80,895.88	\$144,220.03	\$73,234.38	\$88,426.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
Maintenance	\$46,409.56	\$79,101.79	\$46,182.57	\$60,725.71
<i>Departmental</i>	<i>46,188.46</i>	<i>77,485.78</i>	<i>46,097.07</i>	<i>59,904.97</i>
General government	2,544.87	4,650.70	2,857.32	3,007.59
Protection of persons and property	715.30	4,517.58	998.64	1,558.40
Health and sanitation	640.00	1,253.31	595.13	1,765.72
Highways	12,120.70	29,382.77	12,326.65	23,952.92
Charities	8,110.68	11,976.21	9,365.27	9,433.07
Soldiers' benefits	125.00	524.50	936.00	462.42
Schools	20,800.86	21,157.20	17,330.53	17,691.98
Libraries	799.99	1,756.35	564.50	958.03
Recreation	59.04	1,130.88	740.47	329.59
Pensions	—	—	—	—
Unclassified	272.02	1,136.28	382.56	745.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>221.10</i>	<i>1,612.71</i>	<i>85.50</i>	<i>820.74</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.30</i>	<i>—</i>	<i>—</i>
Interest	36.64	212.83	—	242.26
<i>Loans, general purposes</i>	<i>36.64</i>	<i>212.83</i>	<i>—</i>	<i>242.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,426.35	6,942.10	5,456.32	1,711.05
<i>Departmental</i>	<i>5,426.35</i>	<i>6,491.65</i>	<i>5,456.32</i>	<i>1,711.05</i>
General government	—	—	11.37	—
Protection of persons and property	—	4,165.00	1,740.00	1,100.00
Health and sanitation	—	874.54	—	411.55
Highways	4,428.87	1,092.02	3,118.19	199.50
Charities	—	—	—	—
Schools	997.48	67.09	559.06	—
Libraries	—	293.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	27.70	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>450.45</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,100.00	37,126.75	—	1,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,100.00</i>	<i>37,126.75</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,000.00	400.00	2,328.28	1,653.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,000.00</i>	<i>400.00</i>	<i>2,328.28</i>	<i>1,653.13</i>
Refunds	98.67	367.45	426.82	157.94
Agency, trust, and investment	5,678.43	16,531.76	5,374.76	6,081.02
<i>Taxes and licenses for State</i>	<i>2,550.00</i>	<i>7,310.00</i>	<i>2,550.00</i>	<i>2,896.91</i>
<i>Taxes for county</i>	<i>2,187.20</i>	<i>4,358.68</i>	<i>2,187.20</i>	<i>1,723.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>633.83</i>	<i>4,375.68</i>	<i>345.36</i>	<i>1,077.51</i>
<i>All other</i>	<i>307.40</i>	<i>487.40</i>	<i>292.20</i>	<i>388.40</i>
RECAPITULATION.				
Maintenance and interest	\$46,446.20	\$79,314.62	\$46,182.57	\$60,967.97
Permanent debt (except from sinking funds)	—	—	—	1,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,426.35	6,942.10	5,456.32	1,711.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,100.00	37,126.75	—	—
Transfers (except to sinking funds) and refunds	2,098.67	767.45	2,755.10	1,811.07
Agency, trust, and investment	5,678.43	16,531.76	5,374.76	6,081.02
Total payments	\$69,749.65	\$140,682.68	\$59,768.75	\$71,771.11
Balance on hand, including funds	11,146.23	5,537.35	13,465.63	16,655.07
GRAND TOTAL	\$80,895.88	\$144,220.03	\$73,234.38	\$88,426.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
REVENUE.	\$47,424.57	\$56,017.81	\$69,111.00	\$70,552.61
General	40,865.62	45,407.21	56,034.31	56,718.64
<i>Taxes</i>	<i>21,361.92</i>	<i>23,607.36</i>	<i>27,153.79</i>	<i>43,285.18</i>
Property, poll, and income	21,072.07	23,206.52	26,839.18	42,789.30
Corporation, bank, etc.	289.85	400.84	314.61	495.88
<i>Licenses and permits</i>	<i>1,500.00</i>	<i>389.00</i>	<i>363.00</i>	<i>65.50</i>
<i>Fines and forfeits</i>	<i>115.00</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>17,888.70</i>	<i>21,410.85</i>	<i>28,514.52</i>	<i>13,367.96</i>
For expenses	17,888.70	21,410.85	28,514.52	13,367.96
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	6,558.95	10,610.60	13,076.69	13,833.97
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,194.04</i>	<i>2,310.79</i>	<i>1,566.26</i>	<i>3,745.53</i>
<i>Departmental</i>	<i>2,960.73</i>	<i>4,871.65</i>	<i>10,650.04</i>	<i>5,811.97</i>
General government	89.33	4.00	14.83	116.70
Protection of persons and property	70.00	29.67	91.33	58.51
Health and sanitation	—	—	35.65	—
Highways	—	2,001.00	3,547.15	2,112.65
Charities	1,693.79	2,485.87	5,327.93	2,870.47
Soldiers' benefits	—	70.00	—	—
Schools	1,100.61	253.62	1,630.30	322.62
Libraries	7.00	14.00	—	331.02
Recreation	—	—	—	—
Unclassified	—	13.49	2.85	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,873.89</i>	<i>—</i>	<i>7.30</i>
Electric light	—	—	—	—
Water	—	1,873.89	—	—
All other	—	—	—	7.30
<i>Cemeteries</i>	<i>670.80</i>	<i>312.85</i>	<i>15.00</i>	<i>1,058.36</i>
<i>Interest</i>	<i>733.38</i>	<i>1,241.42</i>	<i>845.39</i>	<i>3,210.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	176.31	795.78	478.13	2,720.28
All other	557.07	445.64	367.26	490.53
NON-REVENUE.	\$14,713.01	\$13,470.28	\$5,522.35	\$22,049.38
Offsets to outlays	6,931.05	1,500.00	—	4,188.50
<i>Departmental</i>	<i>6,931.05</i>	<i>1,500.00</i>	<i>—</i>	<i>4,188.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	206.93	100.00	105.80	2,375.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	206.93	100.00	105.80	2,375.77
Refunds	48.63	60.33	90.06	201.71
Agency, trust, and investment	7,526.40	6,809.95	5,326.49	15,283.40
<i>Taxes and licenses for State</i>	<i>2,726.60</i>	<i>2,720.75</i>	<i>2,720.00</i>	<i>5,793.82</i>
<i>Taxes for county</i>	<i>2,898.55</i>	<i>2,898.55</i>	<i>2,333.01</i>	<i>3,786.79</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,557.55</i>	<i>867.25</i>	<i>125.88</i>	<i>5,263.39</i>
All other	343.80	323.40	147.60	439.40
RECAPITULATION.				
Revenue and offsets to outlays	\$54,355.62	\$57,517.81	\$69,111.00	\$74,741.11
Premiums	—	—	—	—
Municipal indebtedness	—	5,000.00	—	—
Transfers and refunds	255.56	160.33	195.86	2,577.48
Agency, trust, and investment	7,526.40	6,809.95	5,326.49	15,283.40
Total receipts	\$62,137.58	\$69,488.09	\$74,633.35	\$92,601.99
<i>Balance on hand, including funds</i>	<i>13,836.20</i>	<i>11,721.84</i>	<i>16,877.05</i>	<i>15,748.80</i>
GRAND TOTAL	\$75,973.78	\$81,209.93	\$91,510.40	\$108,350.79

Graded According to Population of 1935 — Continued.

PAYMENTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
Maintenance	\$44,468.96	\$50,099.53	\$66,775.33	\$73,622.76
<i>Departmental</i>	<i>43,807.61</i>	<i>49,147.87</i>	<i>66,717.53</i>	<i>71,840.10</i>
General government	2,502.96	2,292.86	2,256.65	4,867.90
Protection of persons and property	693.11	1,446.65	971.31	6,270.48
Health and sanitation	896.30	405.35	508.65	3,939.45
Highways	12,715.04	14,247.16	21,049.25	24,874.35
Charities	6,861.43	10,421.56	17,451.42	9,159.61
Soldiers' benefits	636.13	505.00	347.77	—
Schools	18,253.64	17,910.41	23,266.23	18,070.46
Libraries	687.15	583.37	—	2,955.68
Recreation	34.82	84.82	227.27	1,306.67
Pensions	—	—	—	—
Unclassified	527.03	1,250.69	638.98	395.50
<i>Public service enterprises</i>	<i>—</i>	<i>280.01</i>	<i>—</i>	<i>3.65</i>
Electric light	—	—	—	—
Water	—	280.01	—	—
All other	—	—	—	3.65
<i>Cemeteries</i>	<i>661.35</i>	<i>671.65</i>	<i>57.80</i>	<i>1,779.01</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	1,963.06	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>43.06</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,920.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,586.62	2,000.63	4,719.89	4,862.13
<i>Departmental</i>	<i>12,586.62</i>	<i>2,000.63</i>	<i>4,719.89</i>	<i>4,862.13</i>
General government	—	—	—	—
Protection of persons and property	2,000.00	—	—	288.90
Health and sanitation	—	—	—	—
Highways	10,586.62	2,000.63	4,670.07	4,348.62
Charities	—	—	—	—
Schools	—	—	49.82	74.55
Libraries	—	—	—	150.06
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	7,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	206.93	100.00	105.80	2,375.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>206.93</i>	<i>100.00</i>	<i>105.80</i>	<i>2,375.77</i>
Refunds	48.63	60.33	90.06	201.71
Agency, trust, and investment	7,495.78	6,809.95	5,703.73	15,531.76
<i>Taxes and licenses for State</i>	<i>2,726.50</i>	<i>2,720.75</i>	<i>2,720.00</i>	<i>5,793.82</i>
<i>Taxes for county</i>	<i>2,898.55</i>	<i>2,898.55</i>	<i>2,333.01</i>	<i>3,786.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,526.93</i>	<i>867.25</i>	<i>503.12</i>	<i>5,511.75</i>
<i>All other</i>	<i>343.80</i>	<i>323.40</i>	<i>147.60</i>	<i>439.40</i>
RECAPITULATION.				
Maintenance and interest	\$44,468.96	\$52,062.59	\$66,775.33	\$73,622.76
Permanent debt (except from sinking funds)	—	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,586.62	2,000.63	4,719.89	4,862.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	255.56	160.33	195.86	2,577.48
Agency, trust, and investment	7,495.78	6,809.95	5,703.73	15,531.76
Total payments	\$64,866.92	\$68,033.50	\$77,394.81	\$96,594.13
Balance on hand, including funds	11,166.86	13,176.43	14,115.59	11,756.66
GRAND TOTAL	\$75,973.78	\$81,209.93	\$91,510.40	\$108,350.79

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemonst POPULATION 923	New Marlborough POPULATION 921
REVENUE.	\$73,957.01	\$60,314.50	\$73,730.08	\$62,899.62
General	65,454.16	45,855.46	52,757.68	52,943.19
<i>Taxes</i>	<i>51,303.64</i>	<i>32,539.46</i>	<i>31,390.11</i>	<i>31,785.36</i>
Property, poll, and income	50,978.04	31,692.42	31,052.75	30,348.73
Corporation, bank, etc.	325.60	847.04	337.36	1,436.63
<i>Licenses and permits</i>	<i>216.00</i>	<i>576.50</i>	<i>1,376.00</i>	<i>36.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>10.00</i>	—	<i>31.30</i>
<i>Grants and gifts</i>	<i>13,884.52</i>	<i>12,729.50</i>	<i>19,991.57</i>	<i>21,090.53</i>
For expenses	13,884.52	12,729.50	19,941.57	21,090.53
For outlays	—	—	50.00	—
All other	—	—	—	—
Commercial	8,502.85	14,459.04	20,972.40	9,956.43
<i>Special assessments</i>	<i>133.25</i>	—	—	—
To meet expenses	133.25	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,843.02</i>	<i>1,635.04</i>	<i>2,219.40</i>	<i>2,941.41</i>
<i>Departmental</i>	<i>5,165.08</i>	<i>8,655.37</i>	<i>18,307.15</i>	<i>6,481.50</i>
General government	24.50	40.37	290.50	11.55
Protection of persons and property	126.72	20.23	25.71	36.26
Health and sanitation	393.96	—	—	—
Highway	—	3,584.44	9,240.93	2,634.08
Charities	4,420.90	4,629.78	6,281.50	3,786.60
Soldiers' benefits	155.00	86.19	—	—
Schools	7.55	129.31	2,342.70	13.01
Libraries	36.45	22.65	20.65	—
Recreation	—	—	—	—
Unclassified	—	142.40	105.16	—
<i>Public service enterprises</i>	—	<i>3,349.39</i>	—	—
Electric light	—	—	—	—
Water	—	3,349.39	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>653.27</i>	<i>413.00</i>	—	<i>102.75</i>
<i>Interest</i>	<i>708.23</i>	<i>506.24</i>	<i>445.85</i>	<i>430.77</i>
On sinking funds	—	—	—	—
On trust and investment fund	72.92	29.97	122.30	5.26
All other	635.31	476.27	323.55	425.51
NON-REVENUE.	\$102,437.60	\$52,967.63	\$27,827.49	\$58,779.40
Offsets to outlays	6,316.40	9,886.78	7,099.99	11,090.00
<i>Departmental</i>	<i>6,316.40</i>	<i>9,886.78</i>	<i>7,099.99</i>	<i>11,090.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	82,491.89	38,000.00	14,500.00	40,000.00
<i>Loans, general purposes</i>	<i>62,000.00</i>	<i>3,000.00</i>	<i>4,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premium</i>	<i>491.89</i>	—	—	—
Transfers	72.92	—	283.26	8.00
<i>From sinking fund</i>	—	—	—	—
All other	72.92	—	283.26	8.00
Refunds	74.63	32.00	647.38	99.13
Agency, trust, and investment	13,481.76	5,048.85	5,296.86	7,582.27
<i>Taxes and licenses for State</i>	<i>5,272.77</i>	<i>2,720.00</i>	<i>2,726.50</i>	<i>3,740.24</i>
<i>Taxes for county</i>	<i>6,432.21</i>	<i>1,782.02</i>	<i>2,333.01</i>	<i>3,036.98</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,636.98</i>	<i>284.83</i>	<i>49.55</i>	<i>266.25</i>
All other	139.80	262.00	137.80	538.80
RECAPITULATION.				
Revenue and offsets to outlays	\$80,273.41	\$70,201.28	\$80,830.07	\$73,989.62
Premiums	491.89	—	—	—
Municipal indebtedness	82,000.00	38,000.00	14,500.00	40,000.00
Transfers and refunds	147.55	32.00	930.64	107.13
Agency, trust, and investment	13,481.76	5,048.85	5,296.86	7,582.27
Total receipts	\$176,394.61	\$113,282.13	\$101,557.57	\$121,679.02
Balance on hand, including funds	15,866.10	11,409.39	5,880.13	16,679.92
GRAND TOTAL	\$192,260.71	\$124,691.52	\$107,437.70	\$138,358.94

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
Maintenance	\$64,753.84	\$58,977.08	\$65,266.65	\$72,197.71
<i>Departmental</i>	<i>64,083.27</i>	<i>55,159.71</i>	<i>65,266.65</i>	<i>71,772.95</i>
General government	5,733.12	3,123.25	4,185.72	3,079.52
Protection of persons and property	3,350.20	2,401.76	538.44	513.80
Health and sanitation	3,507.60	1,008.89	1,902.80	1,988.26
Highways	14,678.04	15,155.09	21,214.03	28,190.05
Charities	18,724.99	12,513.64	17,216.01	17,112.18
Soldiers' benefits	540.15	1,742.98	21.27	—
Schools	15,677.04	17,231.09	19,532.83	19,684.70
Libraries	714.95	850.00	257.76	645.22
Recreation	110.16	34.82	34.14	40.79
Pensions	—	—	—	—
Unclassified	1,047.02	1,098.19	363.65	518.43
<i>Public service enterprises</i>	<i>—</i>	<i>3,058.36</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,058.36	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>670.57</i>	<i>759.01</i>	<i>—</i>	<i>424.76</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	854.83	304.33	72.43	907.06
<i>Loans, general purposes</i>	<i>854.83</i>	<i>216.83</i>	<i>72.43</i>	<i>907.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>87.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	54,131.35	13,778.66	17,534.63	15,448.80
<i>Departmental</i>	<i>54,131.35</i>	<i>13,167.13</i>	<i>17,534.63</i>	<i>15,448.80</i>
General government	348.28	—	—	—
Protection of persons and property	—	—	102.42	—
Health and sanitation	—	—	—	—
Highways	8,539.41	12,954.33	17,432.21	15,069.23
Charities	—	—	—	—
Schools	44,987.90	212.80	—	379.57
Libraries	—	—	—	—
Recreation	255.76	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>391.53</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	391.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>220.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,000.00	36,500.00	10,000.00	37,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>34,500.00</i>	<i>10,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	72.92	—	283.26	8.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>72.92</i>	<i>—</i>	<i>283.26</i>	<i>8.00</i>
Refunds	74.63	32.00	647.38	99.13
Agency, trust, and investment	13,403.60	5,181.42	5,296.86	7,579.53
<i>Taxes and licences for State</i>	<i>5,272.77</i>	<i>2,720.00</i>	<i>2,796.50</i>	<i>3,740.24</i>
<i>Taxes for county</i>	<i>6,432.21</i>	<i>1,782.02</i>	<i>2,333.01</i>	<i>3,036.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,405.82</i>	<i>421.40</i>	<i>49.55</i>	<i>263.51</i>
<i>All other</i>	<i>292.80</i>	<i>253.00</i>	<i>187.80</i>	<i>538.80</i>
RECAPITULATION.				
Maintenance and interest	\$65,608.67	\$59,281.41	\$65,339.08	\$73,104.77
Permanent debt (except from sinking funds)	3,000.00	2,000.00	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	54,131.35	13,778.66	17,534.63	15,448.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	34,500.00	10,000.00	35,000.00
Transfers (except to sinking funds) and refunds	147.55	32.00	930.64	107.13
Agency, trust, and investment	13,403.60	5,181.42	5,296.86	7,579.53
Total payments	\$166,291.17	\$114,773.49	\$99,101.21	\$133,740.23
Balance on hand, including funds	25,969.54	9,918.03	8,336.49	4,618.71
GRAND TOTAL	\$192,260.71	\$124,691.52	\$107,437.70	\$138,358.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
REVENUE.	\$70,123.70	\$73,493.53	\$56,684.66	\$63,076.79
General	52,875.40	58,922.03	45,386.57	48,809.18
<i>Taxes</i>	<i>29,112.80</i>	<i>33,499.44</i>	<i>27,359.58</i>	<i>28,330.70</i>
Property, poll, and income	28,452.20	33,048.76	27,160.26	28,163.37
Corporation, bank, etc.	660.60	450.68	199.32	167.33
<i>Licenses and permits</i>	<i>23.00</i>	<i>1,139.00</i>	<i>527.25</i>	<i>5.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>115.85</i>	<i>12.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>23,736.85</i>	<i>24,167.74</i>	<i>17,487.74</i>	<i>20,472.98</i>
For expenses	23,736.85	24,167.74	17,487.74	20,472.98
For outlays	—	—	—	—
<i>All other</i>	<i>2.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	17,248.30	14,571.50	11,298.09	14,267.61
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,387.20</i>	<i>1,964.98</i>	<i>2,263.88</i>	<i>1,449.01</i>
<i>Departmental</i>	<i>13,195.25</i>	<i>11,294.85</i>	<i>8,359.91</i>	<i>11,514.65</i>
General government	139.90	153.00	109.37	135.00
Protection of persons and property	17.57	19.68	63.59	22.56
Health and sanitation	—	—	65.71	—
Highways	7,459.52	5,398.69	2,026.52	6,591.22
Charities	2,808.56	4,136.31	5,473.54	3,941.17
Soldiers' benefits	—	60.00	48.00	150.00
Schools	2,757.08	1,117.26	558.18	582.50
Libraries	4.62	4.10	—	—
Recreation	—	7.00	—	—
Unclassified	8.00	398.81	15.00	92.20
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.95</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.95
<i>Cemeteries</i>	<i>—</i>	<i>610.78</i>	<i>152.59</i>	<i>187.22</i>
<i>Interest</i>	<i>1,665.85</i>	<i>700.89</i>	<i>521.71</i>	<i>1,109.78</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,134.80	426.29	78.87	894.12
All other	531.05	274.60	442.84	215.66
NON-REVENUE.	\$10,212.28	\$48,373.82	\$24,010.80	\$70,945.86
Offsets to outlays	2,999.87	5,399.97	7,600.00	3,999.61
<i>Departmental</i>	<i>2,999.87</i>	<i>5,399.97</i>	<i>7,600.00</i>	<i>3,999.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	36,000.00	12,000.00	61,148.75
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>36,000.00</i>	<i>12,000.00</i>	<i>38,600.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>48.75</i>
Transfers	196.03	691.77	206.06	851.37
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>196.03</i>	<i>691.77</i>	<i>206.06</i>	<i>851.37</i>
Refunds	193.26	134.27	142.74	152.56
Agency, trust, and investment	6,823.12	6,147.81	4,062.00	4,793.57
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>2,720.00</i>	<i>2,040.00</i>	<i>2,380.00</i>
<i>Taxes for county</i>	<i>2,916.26</i>	<i>1,543.99</i>	<i>1,157.99</i>	<i>1,559.27</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>209.86</i>	<i>1,591.42</i>	<i>477.41</i>	<i>646.70</i>
<i>All other</i>	<i>297.00</i>	<i>292.40</i>	<i>386.60</i>	<i>207.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$73,123.57	\$78,893.50	\$64,284.66	\$67,076.40
Premiums	—	—	—	48.75
Municipal indebtedness	—	36,000.00	12,000.00	61,100.00
Transfers and refunds	389.29	826.04	348.80	1,003.93
Agency, trust, and investment	6,823.12	6,147.81	4,062.00	4,793.57
Total receipts	\$80,335.98	\$121,867.35	\$80,695.46	\$134,022.65
Balance on hand, including funds	29,551.10	4,674.69	11,243.32	10,191.24
GRAND TOTAL	\$109,887.08	\$126,541.94	\$91,938.78	\$144,213.89

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
Maintenance	\$71,398.26	\$65,682.57	\$53,060.80	\$71,726.65
<i>Departmental</i>	<i>71,398.26</i>	<i>64,686.34</i>	<i>52,839.21</i>	<i>71,180.23</i>
General government	2,954.38	4,558.45	2,987.51	2,190.70
Protection of persons and property	1,424.33	1,258.95	1,798.20	1,960.05
Health and sanitation	601.00	733.88	1,412.72	1,990.38
Highways	34,854.66	20,276.03	12,746.58	25,644.71
Charities	7,007.10	11,908.34	12,642.05	18,937.20
Soldiers' benefits	240.00	260.00	132.75	80.00
Schools	22,104.21	23,016.33	18,885.99	16,443.18
Libraries	1,380.96	994.49	853.84	448.37
Recreation	263.59	113.05	59.91	516.41
Pensions	—	—	—	—
Unclassified	568.03	1,536.82	1,319.66	2,969.23
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	15.00
<i>Cemeteries</i>	<i>—</i>	<i>996.23</i>	<i>221.59</i>	<i>521.42</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	—	400.50	236.28	290.42
<i>Loans, general purposes</i>	<i>—</i>	<i>400.50</i>	<i>236.28</i>	<i>290.42</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,743.85	8,672.38	13,048.43	5,938.39
<i>Departmental</i>	<i>4,743.85</i>	<i>8,672.38</i>	<i>13,048.43</i>	<i>5,938.39</i>
General government	—	—	278.65	78.12
Protection of persons and property	—	—	229.07	300.31
Health and sanitation	—	—	—	—
Highways	4,743.85	8,672.38	12,405.61	3,745.99
Charities	—	—	—	—
Schools	—	—	135.10	1,813.97
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	40,160.00	13,200.00	28,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,100.00</i>	<i>1,200.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>39,000.00</i>	<i>12,000.00</i>	<i>28,200.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	196.03	691.77	206.06	851.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>196.03</i>	<i>691.77</i>	<i>206.06</i>	<i>851.37</i>
Refunds	193.26	134.27	142.74	152.56
Agency, trust, and investment	7,765.49	6,070.72	4,063.34	4,861.98
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>2,720.00</i>	<i>2,040.00</i>	<i>2,380.00</i>
<i>Taxes for county</i>	<i>2,916.26</i>	<i>1,543.99</i>	<i>1,157.99</i>	<i>1,559.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,148.63</i>	<i>1,514.33</i>	<i>478.75</i>	<i>715.11</i>
<i>All other</i>	<i>300.60</i>	<i>292.40</i>	<i>386.60</i>	<i>207.60</i>
RECAPITULATION.				
Maintenance and interest	\$71,398.26	\$66,083.07	\$53,297.08	\$72,017.07
Permanent debt (except from sinking funds)	—	1,100.00	1,200.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,743.85	8,672.38	13,048.43	5,938.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loan	—	39,000.00	12,000.00	28,200.00
Transfers (except to sinking funds) and refunds	389.29	826.04	348.80	1,003.93
Agency, trust, and investment	7,765.49	6,070.72	4,063.34	4,861.98
Total payments	\$84,296.89	\$121,752.21	\$83,957.65	\$112,521.37
Balance on hand, including funds	25,590.19	4,789.73	7,981.13	31,692.52
GRAND TOTAL	\$109,887.08	\$126,541.94	\$91,938.78	\$144,213.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
REVENUE.	\$74,993.30	\$58,571.99	\$83,338.07	\$59,178.72
General	62,086.76	47,265.38	52,520.35	50,567.52
<i>Taxes</i>	<i>45,933.88</i>	<i>30,709.75</i>	<i>32,746.56</i>	<i>32,539.74</i>
Property, poll, and income	45,071.78	30,520.94	32,616.34	32,380.46
Corporation, bank, etc.	862.10	188.81	130.22	159.28
<i>Licenses and permits</i>	<i>52.50</i>	<i>54.00</i>	<i>911.00</i>	<i>228.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>55.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,100.38</i>	<i>16,446.63</i>	<i>18,824.96</i>	<i>17,799.28</i>
For expenses	16,100.38	16,446.63	18,824.96	17,799.28
For outlays	—	—	—	—
All other	—	—	37.83	—
Commercial	12,906.54	11,306.61	30,817.72	8,611.20
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>36.65</i>	<i>5.64</i>
To meet expenses	—	—	36.65	5.64
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,991.12</i>	<i>1,636.55</i>	<i>2,233.81</i>	<i>2,992.98</i>
<i>Departmental</i>	<i>9,647.85</i>	<i>8,011.03</i>	<i>7,376.29</i>	<i>4,195.11</i>
General government	379.75	147.96	145.95	163.00
Protection of persons and property	28.66	30.79	10.50	65.46
Health and sanitation	—	1.00	31.00	37.00
Highways	10.00	3,477.95	5,439.05	1,467.65
Charities	7,568.60	3,675.43	1,385.77	2,404.50
Soldiers' benefits	—	120.00	22.50	22.50
Schools	1,654.69	546.97	118.50	—
Libraries	6.15	10.93	—	—
Recreation	—	—	192.00	—
Unclassified	—	—	31.02	35.00
<i>Public service enterprises</i>	<i>—</i>	<i>6.00</i>	<i>18,649.35</i>	<i>—</i>
Electric light	—	—	16,087.35	—
Water	—	—	2,562.00	—
All other	—	6.00	—	—
<i>Cemeteries</i>	<i>139.25</i>	<i>230.00</i>	<i>435.00</i>	<i>—</i>
<i>Interest</i>	<i>1,128.32</i>	<i>1,423.03</i>	<i>2,086.62</i>	<i>1,417.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	2.39	1,014.57	1,494.26	977.91
All other	1,125.93	408.46	592.36	439.56
NON-REVENUE.	\$25,371.68	\$30,761.38	\$30,995.59	\$22,316.19
Offsets to outlays	3,574.62	7,031.64	3,470.99	1,300.00
<i>Departmental</i>	<i>3,574.62</i>	<i>7,031.64</i>	<i>3,177.70</i>	<i>1,300.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>293.29</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	15,000.00	20,000.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	387.93	1,891.54	347.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	387.93	1,891.54	347.50
Refunds	53.85	37.49	348.54	83.79
Agency, trust, and investment	6,743.21	8,304.32	5,284.52	5,584.90
<i>Taxes and licenses for State</i>	<i>3,740.00</i>	<i>2,890.00</i>	<i>2,726.50</i>	<i>3,237.72</i>
<i>Taxes for county</i>	<i>2,558.09</i>	<i>1,893.39</i>	<i>1,782.02</i>	<i>1,884.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>93.72</i>	<i>3,183.53</i>	<i>461.20</i>	<i>221.08</i>
All other	351.40	337.40	314.80	241.80
RECAPITULATION.				
Revenue and offsets to outlays	\$78,567.92	\$65,603.63	\$86,809.06	\$60,478.72
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	15,000.00	20,000.00	15,000.00
Transfers and refunds	53.85	425.42	2,240.08	431.29
Agency, trust, and investment	6,743.21	8,304.32	5,284.52	5,584.90
Total receipts	\$100,364.98	\$89,333.37	\$114,333.66	\$81,494.91
Balance on hand, including funds	14,120.62	6,804.21	6,691.40	9,509.27
GRAND TOTAL	\$114,485.60	\$96,137.58	\$121,025.06	\$91,004.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
Maintenance	\$64,921.68	\$55,554.65	\$73,186.90	\$55,716.86
<i>Departmental</i>	<i>64,517.43</i>	<i>55,063.05</i>	<i>55,871.17</i>	<i>55,716.86</i>
General government	4,810.95	2,881.81	3,991.80	3,027.13
Protection of persons and property	3,524.54	2,075.24	2,493.96	2,468.01
Health and sanitation	1,617.97	1,604.71	930.49	1,353.04
Highways	12,911.34	17,782.36	16,490.16	22,333.21
Charities	22,445.88	13,635.97	6,215.11	8,774.28
Soldiers' benefits	495.00	87.00	107.50	122.14
Schools	16,898.15	15,245.16	22,053.67	15,626.70
Libraries	371.41	754.07	1,266.71	379.92
Recreation	111.74	112.47	287.53	171.82
Pensions	—	—	—	—
Unclassified	1,330.45	884.26	2,034.24	1,460.61
<i>Public service enterprises</i>	<i>—</i>	<i>6.62</i>	<i>16,672.73</i>	<i>—</i>
Electric light	—	—	14,819.75	—
Water	—	—	1,852.98	—
All other	—	6.62	—	—
<i>Cemeteries</i>	<i>404.25</i>	<i>459.98</i>	<i>655.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>8.00</i>	<i>—</i>
Interest	73.77	243.37	3,561.78	68.25
<i>Loans, general purposes</i>	<i>73.77</i>	<i>243.37</i>	<i>761.78</i>	<i>68.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,453.44	7,651.85	11,952.52	1,937.15
<i>Departmental</i>	<i>7,453.44</i>	<i>7,651.85</i>	<i>8,026.42</i>	<i>1,937.15</i>
General government	890.40	—	574.20	—
Protection of persons and property	—	—	1,489.73	162.60
Health and sanitation	—	—	—	—
Highways	6,563.04	7,516.85	5,180.03	1,674.55
Charities	—	—	—	—
Schools	—	135.00	782.46	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	100.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,926.10</i>	<i>—</i>
Electric light	—	—	2,470.00	—
Water	—	—	1,456.10	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	19,900.00	17,890.00	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,900.00</i>	<i>2,890.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	387.93	1,891.54	347.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>387.93</i>	<i>1,891.54</i>	<i>347.50</i>
Refunds	53.85	37.49	348.54	83.79
Agency, trust, and investment	6,742.45	8,161.45	6,341.46	6,215.31
<i>Taxes and licenses for State</i>	<i>3,740.00</i>	<i>2,890.00</i>	<i>2,726.50</i>	<i>3,237.72</i>
<i>Taxes for county</i>	<i>2,558.09</i>	<i>1,893.39</i>	<i>1,782.02</i>	<i>1,884.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>92.96</i>	<i>3,040.66</i>	<i>1,521.94</i>	<i>851.49</i>
<i>All other</i>	<i>361.40</i>	<i>337.40</i>	<i>311.00</i>	<i>241.80</i>
RECAPITULATION.				
Maintenance and interest	\$64,995.45	\$55,798.02	\$76,748.68	\$55,785.11
Permanent debt (except from sinking funds)	—	4,900.00	2,890.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,453.44	7,651.85	11,952.52	1,937.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	15,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds	53.85	425.42	2,240.08	431.29
Agency, trust, and investment	6,742.45	8,161.45	6,341.46	6,215.31
Total payments	\$99,245.19	\$91,936.74	\$115,172.74	\$80,368.86
<i>Balance on hand, including funds</i>	<i>15,240.41</i>	<i>4,200.84</i>	<i>5,852.32</i>	<i>10,635.32</i>
GRAND TOTAL	\$114,485.60	\$96,137.58	\$121,025.06	\$91,004.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
REVENUE.	\$43,401.87	\$63,272.53	\$70,573.16	\$79,239.56
General	37,339.44	50,897.43	54,160.44	68,165.17
<i>Taxes</i>	<i>17,534.70</i>	<i>31,383.89</i>	<i>31,355.99</i>	<i>55,598.66</i>
Property, poll, and income	16,972.82	29,615.46	31,176.93	55,308.34
Corporation, bank, etc.	561.88	1,768.43	179.06	290.32
<i>Licenses and permits</i>	<i>1.00</i>	<i>783.00</i>	<i>29.00</i>	<i>366.50</i>
<i>Fines and forfeits</i>	<i>11.00</i>	<i>1,640.00</i>	—	<i>15.00</i>
<i>Grants and gifts</i>	<i>19,769.64</i>	<i>17,090.54</i>	<i>22,775.45</i>	<i>12,185.01</i>
For expenses	19,769.54	17,090.54	22,775.45	12,185.01
For outlays	—	—	—	—
<i>All other</i>	<i>23.20</i>	—	—	—
Commercial	6,062.43	12,375.10	16,412.72	11,074.39
<i>Special assessments</i>	—	—	—	<i>66.75</i>
To meet expenses	—	—	—	66.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,016.98</i>	<i>2,368.40</i>	<i>2,555.60</i>	<i>3,009.03</i>
<i>Departmental</i>	<i>3,635.47</i>	<i>8,708.11</i>	<i>12,755.62</i>	<i>6,619.26</i>
General government	—	135.32	325.75	327.25
Protection of persons and property	3.92	79.48	26.17	115.29
Health and sanitation	114.29	—	110.71	311.00
Highways	545.68	2,813.03	4,519.49	528.00
Charities	2,857.48	4,910.20	5,300.75	4,060.75
Soldiers' benefits	—	—	123.26	—
Schools	114.10	766.35	2,328.21	977.66
Libraries	—	—	—	—
Recreation	—	—	—	12.00
Unclassified	—	3.73	21.28	287.31
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>509.45</i>	<i>388.40</i>	<i>106.88</i>
<i>Interest</i>	<i>409.98</i>	<i>789.14</i>	<i>713.10</i>	<i>1,272.47</i>
On sinking funds	—	50.00	543.71	5.81
On trust and investment funds	58.09	—	—	—
All other	351.89	739.14	169.39	1,266.66
NON-REVENUE.	\$11,569.44	\$50,688.17	\$22,850.88	\$29,592.04
Offsets to outlays	2,978.83	3,301.50	225.00	1,433.96
<i>Departmental</i>	<i>2,978.83</i>	<i>3,301.50</i>	<i>225.00</i>	<i>1,433.96</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	37,950.00	—	15,000.00
<i>Loans, general purposes</i>	—	<i>500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>37,450.00</i>	—	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	58.09	—	1,088.97	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>58.09</i>	—	<i>1,088.97</i>	—
Refunds	74.12	37.72	184.03	160.72
Agency, trust, and investment	3,458.40	9,398.95	21,352.88	12,997.36
<i>Taxes and licenses for State</i>	<i>1,533.66</i>	<i>2,385.69</i>	<i>3,748.94</i>	<i>5,440.00</i>
<i>Taxes for county</i>	<i>1,312.32</i>	<i>1,932.62</i>	<i>2,450.28</i>	<i>6,639.70</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>443.22</i>	<i>4,906.04</i>	<i>14,860.86</i>	<i>737.66</i>
<i>All other</i>	<i>169.20</i>	<i>174.60</i>	<i>292.80</i>	<i>180.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$46,380.70	\$66,574.03	\$70,798.16	\$80,673.52
Premiums	—	—	—	15,000.00
Municipal indebtedness	5,000.00	37,950.00	—	160.72
Transfers and refunds	132.21	37.72	1,273.00	12,997.36
Agency, trust, and investment	3,458.40	9,398.95	21,352.88	—
Total receipts	\$54,971.31	\$113,960.70	\$93,424.04	\$108,831.60
<i>Balance on hand, including funds</i>	<i>10,177.22</i>	<i>8,652.77</i>	<i>12,268.78</i>	<i>9,048.97</i>
GRAND TOTAL	\$65,148.53	\$122,613.47	\$105,692.82	\$117,880.57

Graded According to Population of 1935 — Continued.

PAYMENTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
Maintenance	\$42,549.06	\$63,769.12	\$70,406.43	\$69,514.88
<i>Departmental</i>	<i>42,549.06</i>	<i>62,857.77</i>	<i>69,669.37</i>	<i>69,408.00</i>
General government	1,656.24	3,055.88	3,105.24	6,706.59
Protection of persons and property	449.05	1,215.71	4,204.10	3,488.79
Health and sanitation	441.78	2,365.28	2,712.03	2,091.79
Highways	10,377.99	20,181.74	21,506.40	16,003.05
Charities	13,395.13	15,961.52	13,970.44	18,084.63
Soldiers' benefits	510.06	699.61	258.93	200.00
Schools	15,057.43	17,370.52	20,321.69	18,347.87
Libraries	369.96	175.00	370.30	548.50
Recreation	22.66	185.66	259.24	548.93
Pensions	—	—	—	—
Unclassified	268.76	1,646.85	2,961.00	3,387.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>911.35</i>	<i>737.06</i>	<i>106.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	18.75	507.44	—	201.52
<i>Loans, general purposes</i>	<i>18.75</i>	<i>507.44</i>	<i>—</i>	<i>201.52</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,542.83	8,182.43	1,654.52	8,658.75
<i>Departmental</i>	<i>4,542.83</i>	<i>8,182.43</i>	<i>1,654.52</i>	<i>8,658.75</i>
General government	58.50	115.00	367.50	4,107.55
Protection of persons and property	—	—	33.55	1,200.00
Health and sanitation	—	—	—	—
Highways	4,203.37	8,067.43	1,196.48	3,223.20
Charities	—	—	—	—
Schools	280.96	—	—	128.00
Libraries	—	—	—	—
Recreation	—	—	56.99	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	34,450.00	—	17,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>32,450.00</i>	<i>—</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	58.09	—	1,088.97	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>58.09</i>	<i>—</i>	<i>1,088.97</i>	<i>—</i>
Refunds	74.12	37.72	184.03	160.72
Agency, trust, and investment	3,058.40	9,391.31	20,712.99	13,124.83
<i>Taxes and licenses for State</i>	<i>1,533.66</i>	<i>2,385.69</i>	<i>3,748.94</i>	<i>5,440.00</i>
<i>Taxes for county</i>	<i>1,312.32</i>	<i>1,932.62</i>	<i>2,450.28</i>	<i>6,639.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43.22</i>	<i>4,898.40</i>	<i>14,220.97</i>	<i>865.13</i>
<i>All other</i>	<i>169.20</i>	<i>174.60</i>	<i>292.80</i>	<i>180.00</i>
RECAPITULATION.				
Maintenance and interest	\$42,567.81	\$64,276.56	\$70,406.43	\$69,716.40
Permanent debt (except from sinking funds)	—	2,000.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,542.83	8,182.43	1,654.52	8,658.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	32,450.00	—	15,000.00
Transfers (except to sinking funds) and refunds	132.21	37.72	1,273.00	160.72
Agency, trust, and investment	3,058.40	9,391.31	20,712.99	13,124.83
Total payments	\$55,301.25	\$116,338.02	\$94,046.94	\$108,660.70
Balance on hand, including funds	9,847.28	6,275.45	11,645.88	9,219.87
GRAND TOTAL	\$65,148.53	\$122,613.47	\$105,692.82	\$117,880.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
REVENUE.	\$86,563.02	\$82,248.03	\$46,963.32	\$41,582.65
General	58,534.95	70,292.67	36,759.05	33,092.60
<i>Taxes</i>	<i>37,848.03</i>	<i>48,562.17</i>	<i>24,086.71</i>	<i>20,356.26</i>
Property, poll, and income	37,667.71	47,657.17	23,948.35	20,088.05
Corporation, bank, etc.	180.32	905.00	138.36	268.21
<i>Licenses and permits</i>	<i>3.00</i>	<i>14.60</i>	<i>66.00</i>	<i>56.00</i>
<i>Fines and forfeits</i>	<i>12.00</i>	<i>90.00</i>	—	<i>10.00</i>
<i>Grants and gifts</i>	<i>20,671.92</i>	<i>21,626.00</i>	<i>12,606.34</i>	<i>12,690.84</i>
For expenses	20,671.92	21,626.00	12,606.34	12,690.34
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	28,028.07	11,955.36	10,204.27	8,490.05
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,996.00</i>	<i>1,858.87</i>	<i>2,768.04</i>	<i>1,811.55</i>
<i>Departmental</i>	<i>10,650.45</i>	<i>9,343.84</i>	<i>5,385.62</i>	<i>6,226.98</i>
General government	420.37	228.05	42.55	41.45
Protection of persons and property	13.30	10.00	11.00	17.06
Health and sanitation	34.05	—	—	—
Highways	7,791.95	7,677.45	3,388.36	3,807.44
Charities	1,834.54	1,212.45	1,939.20	2,341.58
Soldiers' benefits	—	—	—	—
Schools	528.58	202.40	—	9.00
Libraries	—	4.49	—	10.45
Recreation	—	—	—	—
Unclassified	27.66	9.00	4.51	—
<i>Public service enterprises</i>	<i>13,991.77</i>	—	—	—
Electric light	13,991.77	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>344.13</i>	—	<i>747.20</i>	<i>4.50</i>
<i>Interest</i>	<i>1,045.72</i>	<i>759.65</i>	<i>1,303.41</i>	<i>447.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	563.00	477.07	590.02	44.36
All other	482.72	275.58	713.39	402.66
NON-REVENUE.	\$38,704.73	\$39,663.87	\$29,585.42	\$9,378.00
Offsets to outlays	5,998.70	6,112.00	—	5,265.81
<i>Departmental</i>	<i>5,998.70</i>	<i>6,112.00</i>	—	<i>5,265.81</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	24,500.00	25,000.00	23,000.00	—
<i>Loans, general purposes</i>	<i>1,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>23,500.00</i>	<i>25,000.00</i>	<i>23,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	675.61	594.49	424.54	44.36
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	675.61	594.49	424.54	44.36
Refunds	46.44	107.62	107.18	147.80
Agency, trust, and investment	7,483.98	7,849.76	6,053.70	3,920.03
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>4,762.74</i>	<i>2,896.91</i>	<i>2,040.00</i>
<i>Taxes for county</i>	<i>2,227.52</i>	<i>2,701.98</i>	<i>1,723.20</i>	<i>1,656.53</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,525.66</i>	<i>166.64</i>	<i>1,117.59</i>	<i>4.50</i>
<i>All other</i>	<i>330.80</i>	<i>218.40</i>	<i>316.00</i>	<i>219.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$92,561.72	\$88,360.03	\$46,963.32	\$46,848.46
Premiums	—	—	—	—
Municipal indebtedness	24,500.00	25,000.00	23,000.00	—
Transfers and refunds	722.05	702.11	531.72	192.16
Agency, trust, and investment	7,483.98	7,849.76	6,053.70	3,920.03
Total receipts	\$125,267.75	\$121,911.90	\$76,548.74	\$50,960.65
Balance on hand, including funds	14,184.61	7,751.44	17,763.74	13,760.98
GRAND TOTAL	\$139,452.36	\$129,663.34	\$94,312.48	\$64,721.63

Graded According to Population of 1935 — Continued.

PAYMENTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
Maintenance	\$82,816.71	\$69,495.19	\$48,306.12	\$39,639.89
<i>Departmental</i>	<i>68,930.70</i>	<i>69,495.19</i>	<i>47,359.89</i>	<i>39,284.48</i>
General government	4,202.19	3,177.53	2,611.97	2,365.46
Protection of persons and property	1,559.79	899.41	1,962.85	491.98
Health and sanitation	1,192.27	797.16	618.70	559.00
Highways	27,099.82	34,851.81	17,039.51	14,045.75
Charities	9,158.60	6,375.51	7,008.19	6,009.91
Soldiers' benefits	788.50	400.00	100.00	722.98
Schools	21,904.99	20,796.24	16,276.87	13,307.72
Libraries	2,071.30	1,144.99	540.06	500.00
Recreation	230.69	45.52	428.32	24.98
Pensions	—	—	—	—
Unclassified	722.55	1,007.02	773.42	1,256.70
<i>Public service enterprises</i>	<i>13,164.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	13,164.39	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>721.62</i>	<i>—</i>	<i>946.23</i>	<i>355.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	621.14	894.91	33.82	427.50
<i>Loans, general purposes</i>	<i>621.14</i>	<i>894.91</i>	<i>33.82</i>	<i>427.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,150.95	15,050.00	2,675.25	10,650.84
<i>Departmental</i>	<i>8,573.16</i>	<i>15,050.00</i>	<i>2,675.25</i>	<i>10,650.84</i>
General government	—	215.00	—	—
Protection of persons and property	—	—	475.00	—
Health and sanitation	—	—	411.55	—
Highways	6,226.15	12,365.00	1,547.00	9,384.93
Charities	—	—	—	—
Schools	1,318.48	2,470.00	—	1,265.91
Libraries	—	—	241.70	—
Recreation	1,028.53	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,577.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,577.79	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	19,100.00	29,000.00	25,000.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>4,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,500.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	675.61	594.49	424.54	44.36
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>675.61</i>	<i>594.49</i>	<i>424.54</i>	<i>44.36</i>
Refunds	46.44	107.62	107.18	147.80
Agency, trust, and investment	7,298.77	7,732.34	6,130.18	3,920.03
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>4,762.74</i>	<i>2,896.91</i>	<i>2,040.00</i>
<i>Taxes for county</i>	<i>2,227.52</i>	<i>2,701.98</i>	<i>1,723.20</i>	<i>1,656.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,323.05</i>	<i>49.22</i>	<i>1,194.07</i>	<i>4.50</i>
<i>All other</i>	<i>348.20</i>	<i>218.40</i>	<i>316.00</i>	<i>219.00</i>

RECAPITULATION.

Maintenance and interest	\$83,437.85	\$70,390.10	\$48,339.94	\$40,067.39
Permanent debt (except from sinking funds)	3,600.00	4,000.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,150.95	15,050.00	2,675.25	10,650.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,500.00	25,000.00	25,000.00	—
Transfers (except to sinking funds) and refunds	722.05	702.11	531.72	192.16
Agency, trust, and investment	7,298.77	7,732.34	6,130.18	3,920.03
Total payments	\$120,709.62	\$122,874.55	\$82,677.09	\$56,830.42
Balance on hand, including funds	18,742.74	6,788.79	11,635.39	7,891.21
GRAND TOTAL	\$139,452.36	\$129,663.34	\$94,312.48	\$64,721.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
REVENUE.	\$46,821.50	\$48,396.17	\$30,821.58	\$40,644.16
General	37,902.41	41,794.87	26,392.37	31,415.55
<i>Taxes</i>	<i>18,365.00</i>	<i>20,878.65</i>	<i>15,976.22</i>	<i>14,142.72</i>
Property, poll, and income	18,216.32	29,687.20	15,334.82	14,065.45
Corporation, bank, etc.	148.68	191.45	641.40	77.27
<i>Licenses and permits</i>	<i>185.00</i>	<i>141.62</i>	<i>243.50</i>	<i>312.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>81.50</i>	<i>—</i>
<i>Grants and gifts</i>	<i>19,352.41</i>	<i>11,774.60</i>	<i>10,091.15</i>	<i>16,960.83</i>
For expenses	19,352.41	11,774.60	10,091.15	16,960.83
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	8,919.09	6,601.30	4,429.21	9,228.61
<i>Special assessments</i>	<i>—</i>	<i>20.15</i>	<i>—</i>	<i>—</i>
To meet expenses	—	20.15	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,504.64</i>	<i>1,437.28</i>	<i>1,668.29</i>	<i>1,064.65</i>
<i>Departmental</i>	<i>6,173.47</i>	<i>2,798.95</i>	<i>2,648.08</i>	<i>7,237.36</i>
General government	74.10	139.54	—	56.00
Protection of persons and property	16.09	64.64	11.08	24.31
Health and sanitation	—	109.00	—	—
Highways	1,928.23	—	432.00	3,941.50
Charities	3,805.77	1,525.32	2,192.35	3,207.76
Soldiers' benefits	—	40.00	—	—
Schools	349.28	819.47	—	—
Libraries	—	17.90	12.15	6.59
Recreation	—	—	—	—
Unclassified	—	83.08	.50	1.20
<i>Public service enterprises</i>	<i>320.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	320.90	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>111.05</i>	<i>—</i>	<i>—</i>	<i>294.60</i>
<i>Interest</i>	<i>809.03</i>	<i>2,344.92</i>	<i>112.84</i>	<i>632.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	357.19	1,912.89	—	271.46
All other	451.84	432.03	112.84	360.54
NON-REVENUE.	\$28,071.35	\$27,011.62	\$11,562.83	\$7,323.66
Offsets to outlays	4,500.00	2,400.00	1,477.50	400.00
<i>Departmental</i>	<i>4,500.00</i>	<i>2,400.00</i>	<i>1,477.50</i>	<i>400.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,990.00	15,000.00	5,000.00	4,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>390.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,000.00</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	600.45	639.62	—	363.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>600.45</i>	<i>639.62</i>	<i>—</i>	<i>363.00</i>
Refunds	13.92	349.72	19.14	93.66
Agency, trust, and investment	4,966.98	8,622.28	5,066.19	2,467.00
<i>Taxes and licenses for State</i>	<i>1,530.00</i>	<i>3,400.00</i>	<i>2,556.10</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>1,630.43</i>	<i>4,149.82</i>	<i>2,070.67</i>	<i>874.88</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,558.55</i>	<i>887.66</i>	<i>264.22</i>	<i>468.12</i>
<i>All other</i>	<i>248.00</i>	<i>184.80</i>	<i>175.20</i>	<i>104.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$51,321.50	\$50,796.17	\$32,299.08	\$41,044.16
Premiums	—	—	—	—
Municipal indebtedness	17,990.00	15,000.00	5,000.00	4,000.00
Transfers and refunds	614.37	989.34	19.14	456.66
Agency, trust, and investment	4,966.98	8,622.28	5,066.19	2,467.00
Total receipts	\$74,892.85	\$75,407.79	\$42,384.41	\$47,967.82
Balance on hand, including funds	15,637.06	6,879.37	7,403.94	5,817.80
GRAND TOTAL	\$90,529.91	\$82,287.16	\$49,788.35	\$53,785.62

Graded According to Population of 1935 — Continued.

PAYMENTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
Maintenance	\$44,690.38	\$50,859.80	\$31,707.90	\$39,272.28
<i>Departmental</i>	<i>44,344.61</i>	<i>50,859.80</i>	<i>31,695.90</i>	<i>38,595.93</i>
General government	1,672.50	9,065.81	1,960.10	1,863.39
Protection of persons and property	334.39	1,868.39	407.17	542.15
Health and sanitation	661.17	1,113.07	559.50	466.20
Highways	13,762.17	10,825.37	11,374.02	18,393.51
Charities	10,785.52	9,480.15	8,339.85	6,998.94
Soldiers' benefits	48.03	190.26	—	—
Schools	14,357.90	15,524.87	8,192.37	8,863.03
Libraries	125.00	712.81	175.25	475.91
Recreation	2,082.43	213.96	27.10	67.26
Pensions	—	—	—	—
Unclassified	515.50	1,865.11	660.54	925.54
<i>Public service enterprises</i>	<i>108.93</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	108.93	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>236.84</i>	<i>—</i>	<i>12.00</i>	<i>676.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	51.89	408.51	23.55	123.15
<i>Loans, general purposes</i>	<i>51.89</i>	<i>408.51</i>	<i>23.55</i>	<i>123.15</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,635.85	3,933.93	6,400.00	2,374.95
<i>Departmental</i>	<i>9,521.43</i>	<i>3,933.93</i>	<i>6,400.00</i>	<i>2,374.95</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	9,521.43	3,437.60	6,400.00	2,374.95
Charities	—	—	—	—
Schools	—	496.33	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,114.42</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,114.42	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	12,000.00	5,000.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	600.45	639.62	—	363.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>600.45</i>	<i>639.62</i>	<i>—</i>	<i>363.00</i>
Refunds	13.92	349.72	19.14	93.66
Agency, trust, and investment	4,720.12	9,162.30	5,066.19	2,433.89
<i>Taxes and licenses for State</i>	<i>1,530.00</i>	<i>3,400.00</i>	<i>2,556.10</i>	<i>1,030.00</i>
<i>Taxes for county</i>	<i>1,630.43</i>	<i>4,149.82</i>	<i>2,070.67</i>	<i>874.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,315.29</i>	<i>1,427.68</i>	<i>264.22</i>	<i>439.81</i>
<i>All other</i>	<i>244.40</i>	<i>184.80</i>	<i>175.20</i>	<i>99.20</i>
RECAPITULATION.				
Maintenance and interest	\$44,742.27	\$51,268.31	\$31,731.45	\$39,395.43
Permanent debt (except from sinking funds)	—	2,000.00	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,635.85	3,933.93	6,400.00	2,374.95
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	17,000.00	10,000.00	5,000.00	4,000.00
Transfers (except to sinking funds) and refunds	614.37	989.34	19.14	456.66
Agency, trust, and investment	4,720.12	9,162.30	5,066.19	2,433.89
Total payments	\$77,712.61	\$77,353.88	\$48,216.78	\$49,660.93
<i>Balance on hand, including funds</i>	<i>12,817.80</i>	<i>4,933.28</i>	<i>1,571.57</i>	<i>4,124.69</i>
GRAND TOTAL	\$90,529.91	\$82,287.16	\$49,788.35	\$53,785.62

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
REVENUE.	\$45,774.20	\$45,157.90	\$46,946.85	\$34,127.52
General	36,722.04	39,910.50	40,282.68	28,565.19
<i>Taxes</i>	<i>23,616.34</i>	<i>30,329.19</i>	<i>21,219.22</i>	<i>15,801.75</i>
Property, poll, and income	23,243.94	29,950.80	21,103.10	15,673.58
Corporation, bank, etc.	372.40	378.39	146.12	128.17
<i>Licenses and permits</i>	<i>3.00</i>	<i>387.50</i>	<i>393.50</i>	<i>24.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>34.50</i>	<i>7.50</i>
<i>Grants and gifts</i>	<i>13,102.70</i>	<i>9,193.81</i>	<i>18,665.46</i>	<i>12,731.94</i>
For expenses	13,102.70	9,193.81	18,665.46	12,692.54
For outlays	—	—	—	39.40
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	9,052.16	5,247.40	6,664.17	5,562.33
<i>Special assessments</i>	<i>46.50</i>	<i>68.00</i>	<i>—</i>	<i>—</i>
To meet expenses	46.50	68.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,744.11</i>	<i>3,019.07</i>	<i>1,336.17</i>	<i>929.63</i>
<i>Departmental</i>	<i>6,442.22</i>	<i>1,325.48</i>	<i>4,636.08</i>	<i>4,329.46</i>
General government	—	12.00	25.95	30.90
Protection of persons and property	29.08	81.45	32.64	25.76
Health and sanitation	—	5.00	—	—
Highways	2.50	—	2,032.25	404.50
Charities	5,857.36	1,158.03	2,287.74	2,831.46
Soldiers' benefits	323.00	—	120.00	—
Schools	221.03	—	127.50	1,015.39
Libraries	6.25	29.32	—	—
Recreation	—	—	—	—
Unclassified	3.00	39.68	—	21.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>202.74</i>	<i>182.63</i>	<i>73.00</i>	<i>42.01</i>
<i>Interest</i>	<i>616.59</i>	<i>652.22</i>	<i>628.92</i>	<i>261.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	15.33	272.50	328.91	118.70
All other	601.26	379.72	300.01	142.53
NON-REVENUE.	\$44,885.14	\$21,179.02	\$31,659.21	\$10,575.81
Offsets to outlays	5,230.74	1,075.00	11,451.05	3,751.17
<i>Departmental</i>	<i>5,230.74</i>	<i>1,075.00</i>	<i>11,451.05</i>	<i>3,751.17</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,000.00	10,000.00	15,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>36,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14.00	297.63	490.55	70.44
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14.00</i>	<i>297.63</i>	<i>490.55</i>	<i>70.44</i>
Refunds	—	41.67	88.91	94.61
Agency, trust, and investment	3,640.40	9,764.72	4,628.70	6,659.59
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>3,748.94</i>	<i>1,700.00</i>	<i>1,874.47</i>
<i>Taxes for county</i>	<i>1,279.04</i>	<i>4,564.79</i>	<i>1,811.59</i>	<i>1,992.75</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>293.96</i>	<i>1,228.99</i>	<i>935.31</i>	<i>2,636.97</i>
<i>All other</i>	<i>197.40</i>	<i>222.00</i>	<i>181.80</i>	<i>155.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$51,004.94	\$46,232.90	\$58,397.90	\$37,878.69
Premiums	—	—	—	—
Municipal indebtedness	36,000.00	10,000.00	15,000.00	—
Transfers and refunds	14.00	339.30	579.46	165.05
Agency, trust, and investment	3,640.40	9,764.72	4,628.70	6,659.59
Total receipts	\$90,659.34	\$66,336.92	\$78,606.06	\$44,703.33
<i>Balance on hand, including funds</i>	<i>6,712.30</i>	<i>8,454.19</i>	<i>1,735.12</i>	<i>8,336.08</i>
GRAND TOTAL	\$97,371.64	\$74,791.11	\$80,341.18	\$53,039.41

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
Maintenance	\$38,645.60	\$41,872.28	\$44,064.48	\$36,365.59
<i>Departmental</i>	<i>38,325.09</i>	<i>41,605.15</i>	<i>43,894.68</i>	<i>36,220.73</i>
General government	2,484.88	3,815.23	1,693.64	1,232.74
Protection of persons and property	1,377.12	3,218.64	528.30	802.47
Health and sanitation	877.78	2,055.47	418.70	200.35
Highways	8,772.39	11,668.14	17,397.29	10,993.49
Charities	12,317.26	3,523.19	8,589.33	8,739.07
Soldiers' benefits	309.50	393.75	15.00	91.00
Schools	11,517.13	14,113.69	13,613.50	13,881.50
Libraries	312.93	817.34	155.17	140.31
Recreation	150.86	37.99	20.73	21.80
Pensions	—	—	—	—
Unclassified	205.24	1,961.71	1,463.02	118.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>320.51</i>	<i>267.13</i>	<i>169.80</i>	<i>144.86</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	921.51	501.78	127.78	8.75
<i>Loans, general purposes</i>	<i>921.51</i>	<i>501.78</i>	<i>127.78</i>	<i>8.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,350.25	3,026.91	19,138.99	4,177.64
<i>Departmental</i>	<i>6,350.25</i>	<i>3,026.91</i>	<i>19,138.99</i>	<i>4,177.64</i>
General government	—	—	—	—
Protection of persons and property	—	995.73	—	79.46
Health and sanitation	—	—	—	—
Highways	5,999.86	1,000.00	19,138.99	4,056.02
Charities	—	—	—	—
Schools	350.39	1,031.18	—	42.16
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,500.00	11,000.00	10,000.00	500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>38,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	14.00	297.63	490.55	70.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14.00</i>	<i>297.63</i>	<i>490.55</i>	<i>70.44</i>
Refunds	—	41.67	88.91	94.61
Agency, trust, and investment	3,641.73	9,755.68	4,462.26	6,707.85
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>3,748.94</i>	<i>1,700.00</i>	<i>1,874.47</i>
<i>Taxes for county</i>	<i>1,279.04</i>	<i>4,564.79</i>	<i>1,811.59</i>	<i>1,992.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>295.29</i>	<i>1,219.95</i>	<i>773.67</i>	<i>2,685.23</i>
<i>All other</i>	<i>197.40</i>	<i>222.00</i>	<i>177.00</i>	<i>155.40</i>
RECAPITULATION.				
Maintenance and interest	\$39,567.11	\$42,374.06	\$44,192.26	\$36,374.34
Permanent debt (except from sinking funds)	2,500.00	1,000.00	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,350.25	3,026.91	19,138.99	4,177.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	38,000.00	10,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	14.00	339.30	579.46	165.05
Agency, trust, and investment	3,641.73	9,755.68	4,462.26	6,707.85
Total payments	\$90,073.09	\$66,495.95	\$78,372.97	\$47,924.88
<i>Balance on hand, including funds</i>	<i>7,298.55</i>	<i>8,295.16</i>	<i>1,968.21</i>	<i>5,114.53</i>
GRAND TOTAL	\$97,371.64	\$74,791.11	\$80,341.18	\$53,039.41

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445	New Salem POPULATION 443
REVENUE.	\$45,159.71	\$60,835.56	\$43,273.81	\$55,190.56
General	40,862.66	44,599.39	36,052.22	43,607.95
<i>Taxes</i>	<i>20,700.38</i>	<i>24,700.30</i>	<i>16,171.96</i>	<i>23,317.75</i>
Property, poll, and income	20,503.42	24,583.98	15,986.37	23,243.47
Corporation, bank, etc.	196.96	116.32	185.59	74.28
<i>Licenses and permits</i>	<i>1,032.00</i>	<i>16.50</i>	<i>20.00</i>	<i>26.50</i>
<i>Fines and forfeits</i>	<i>299.00</i>	<i>—</i>	<i>30.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>18,831.28</i>	<i>19,882.59</i>	<i>19,830.26</i>	<i>20,243.70</i>
For expenses	18,831.28	19,882.59	19,797.76	20,243.70
For outlays	—	—	32.50	—
All other	—	—	—	—
Commercial	4,297.05	16,236.17	7,221.59	11,582.61
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>702.77</i>	<i>1,931.84</i>	<i>734.23</i>	<i>1,249.17</i>
<i>Departmental</i>	<i>3,148.94</i>	<i>2,050.93</i>	<i>5,608.68</i>	<i>10,033.53</i>
General government	12.50	20.83	1.05	19.25
Protection of persons and property	38.30	18.99	31.02	32.38
Health and sanitation	—	—	96.43	—
Highways	1,336.66	97.85	3,034.86	2,381.10
Charities	1,761.48	1,898.28	2,350.32	3,328.19
Soldiers' benefits	—	—	—	232.50
Schools	—	—	95.00	4,037.11
Libraries	—	14.98	—	3.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,800.76</i>	<i>—</i>	<i>—</i>
Electric light	—	9,136.19	—	—
Water	—	1,664.57	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>176.30</i>	<i>—</i>	<i>190.28</i>
<i>Interest</i>	<i>445.34</i>	<i>1,276.34</i>	<i>878.68</i>	<i>109.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	21.86	519.69	572.31	8.41
All other	423.48	756.65	306.37	101.22
NON-REVENUE.	\$15,506.25	\$17,888.53	\$38,576.12	\$9,142.83
Offsets to outlays . . . . .	.76	7,239.48	14,221.12	1,200.00
<i>Departmental</i>	<i>.76</i>	<i>7,239.48</i>	<i>14,221.12</i>	<i>1,200.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,000.00	5,000.00	10,000.00	4,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,456.20	561.76	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,456.20	561.76	—
Refunds	—	.50	46.80	264.89
Agency, trust, and investment	3,505.49	4,192.35	13,746.44	3,177.94
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>2,040.00</i>	<i>1,530.00</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>1,518.49</i>	<i>1,157.99</i>	<i>1,630.43</i>	<i>1,020.69</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>774.56</i>	<i>10,438.41</i>	<i>818.45</i>
All other	117.00	219.80	147.60	148.80
RECAPITULATION.				
Revenue and offsets to outlays	\$45,160.47	\$68,075.04	\$57,494.93	\$56,390.56
Premiums	—	5,000.00	10,000.00	4,500.00
Municipal indebtedness	12,000.00	1,456.70	608.56	264.89
Transfers and refunds	—	4,192.35	13,746.44	3,177.94
Agency, trust, and investment	3,505.49	—	—	—
Total receipts	\$60,665.96	\$78,724.09	\$81,849.93	\$64,333.39
Balance on hand, including funds	1,890.96	8,399.45	3,950.53	14,143.49
GRAND TOTAL	\$62,556.92	\$87,123.54	\$85,800.46	\$78,476.88

Graded According to Population of 1935 — Continued.

PAYMENTS.	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445	New Salem POPULATION 443
Maintenance	\$42,503.69	\$50,402.65	\$42,399.86	\$49,434.36
<i>Departmental</i>	<i>42,431.69</i>	<i>42,440.32</i>	<i>42,289.30</i>	<i>49,044.08</i>
General government	2,688.41	4,040.72	2,022.93	1,967.19
Protection of persons and property	177.39	1,031.71	377.76	1,054.50
Health and sanitation	822.97	403.60	1,149.50	281.95
Highways	17,784.64	14,691.12	17,638.08	16,132.81
Charities	5,361.27	6,750.37	9,141.38	8,882.18
Soldiers' benefits	—	165.15	—	717.50
Schools	14,617.37	13,744.54	11,082.61	19,187.93
Libraries	137.48	579.20	191.71	195.26
Recreation	20.64	90.28	18.42	18.12
Pensions	—	—	—	—
Unclassified	821.52	943.63	666.91	606.64
<i>Public service enterprises</i>	<i>—</i>	<i>7,224.52</i>	<i>—</i>	<i>—</i>
Electric light	—	4,949.99	—	—
Water	—	2,274.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>72.00</i>	<i>737.81</i>	<i>110.56</i>	<i>390.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	260.00	979.57	182.16	—
<i>Loans, general purposes</i>	<i>260.00</i>	<i>195.69</i>	<i>182.16</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>783.88</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,632.68	12,285.60	15,625.60	14,851.87
<i>Departmental</i>	<i>12,632.68</i>	<i>10,692.54</i>	<i>15,625.60</i>	<i>14,851.87</i>
General government	—	—	—	8,891.95
Protection of persons and property	—	—	96.40	33.17
Health and sanitation	—	—	—	—
Highways	12,632.68	10,357.91	15,529.20	5,802.66
Charities	—	—	—	—
Schools	—	109.63	—	124.09
Libraries	—	225.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,593.06</i>	<i>—</i>	<i>—</i>
Electric light	—	571.38	—	—
Water	—	1,021.68	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,000.00	9,100.00	10,900.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,100.00</i>	<i>900.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,456.20	561.76	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,456.20</i>	<i>561.76</i>	<i>—</i>
Refunds	—	.50	46.80	264.89
Agency, trust, and investment	3,527.35	3,970.10	13,572.35	3,186.35
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>2,040.00</i>	<i>1,530.00</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>1,518.49</i>	<i>1,157.99</i>	<i>1,630.43</i>	<i>1,020.69</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21.86</i>	<i>552.31</i>	<i>10,264.32</i>	<i>826.86</i>
<i>All other</i>	<i>117.00</i>	<i>219.80</i>	<i>147.60</i>	<i>148.80</i>
RECAPITULATION.				
Maintenance and interest	\$42,763.69	\$51,382.22	\$42,582.02	\$49,434.36
Permanent debt (except from sinking funds)	—	4,100.00	900.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,632.68	12,285.60	15,625.60	14,851.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	5,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	—	1,456.70	608.56	264.89
Agency, trust, and investment	3,527.35	3,970.10	13,572.35	3,186.35
Total payments	\$61,923.72	\$78,194.62	\$83,288.53	\$67,737.47
<i>Balance on hand, including funds</i>	<i>633.20</i>	<i>8,928.92</i>	<i>2,511.93</i>	<i>10,739.41</i>
GRAND TOTAL	\$62,556.92	\$87,123.54	\$85,800.46	\$78,476.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423	Dunstable POPULATION 419
REVENUE.	\$34,921.41	\$34,626.82	\$34,079.87	\$42,609.87
General	26,348.13	27,282.96	27,130.75	34,889.48
<i>Taxes</i>	<i>13,609.44</i>	<i>13,385.85</i>	<i>14,151.60</i>	<i>17,316.66</i>
Property, poll, and income	13,552.47	13,303.82	14,083.31	17,259.69
Corporation, bank, etc.	56.97	82.03	68.29	56.97
<i>Licenses and permits</i>	<i>3.50</i>	<i>—</i>	<i>53.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>19.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>12,735.19</i>	<i>13,897.11</i>	<i>12,907.15</i>	<i>17,568.82</i>
For expenses	12,735.19	13,897.11	12,907.15	14,792.91
For outlays	—	—	—	2,775.91
All other	—	—	—	—
Commercial	8,573.28	7,343.86	6,949.12	7,720.39
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>893.61</i>	<i>855.77</i>	<i>695.69</i>	<i>1,488.62</i>
<i>Departmental</i>	<i>6,979.93</i>	<i>5,850.99</i>	<i>5,567.39</i>	<i>4,107.88</i>
General government	42.40	45.10	193.85	129.01
Protection of persons and property	2.50	5.72	2.85	154.25
Health and sanitation	—	—	45.00	138.21
Highways	5,496.33	3,970.50	3,000.00	2,272.73
Charities	1,088.12	913.83	2,206.36	973.90
Soldiers' benefits	—	—	70.00	120.00
Schools	342.75	912.84	—	311.33
Libraries	7.35	—	—	3.45
Recreation	—	—	—	—
Unclassified . . . . .	.48	3.00	49.33	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>507.49</i>
Electric light	—	—	—	—
Water	—	—	—	507.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>203.50</i>	<i>86.25</i>	<i>64.50</i>	<i>391.23</i>
<i>Interest</i>	<i>496.24</i>	<i>552.85</i>	<i>621.54</i>	<i>1,225.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	288.57	233.74	397.14	1,005.08
All other	207.67	319.11	224.40	220.09
NON-REVENUE.	\$12,469.75	\$21,430.73	\$18,006.44	\$14,202.36
Offsets to outlays	9,429.26	1,764.69	2,592.40	640.78
<i>Departmental</i>	<i>9,429.26</i>	<i>1,764.69</i>	<i>2,592.40</i>	<i>640.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	16,000.00	7,800.00	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>16,000.00</i>	<i>800.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	228.00	—	420.65	33.19
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	228.00	—	420.65	33.19
Refunds	53.82	110.41	15.18	61.58
Agency, trust, and investment	2,758.67	3,555.63	7,178.21	3,466.81
<i>Taxes and licenses for State</i>	<i>1,192.84</i>	<i>1,704.06</i>	<i>1,020.00</i>	<i>1,192.84</i>
<i>Taxes for county</i>	<i>779.63</i>	<i>1,113.76</i>	<i>668.26</i>	<i>709.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>484.00</i>	<i>469.61</i>	<i>5,296.55</i>	<i>1,344.82</i>
All other	302.20	268.20	193.40	219.60
RECAPITULATION.				
Revenue and offsets to outlays	\$44,350.67	\$36,391.51	\$36,672.27	\$43,250.65
Premiums	—	—	—	—
Municipal indebtedness	—	16,000.00	7,800.00	10,000.00
Transfers and refunds	281.82	110.41	435.83	94.77
Agency, trust, and investment	2,758.67	3,555.63	7,178.21	3,466.81
Total receipts	\$47,391.16	\$56,057.55	\$52,086.31	\$56,812.23
<i>Balance on hand, including funds</i>	<i>9,640.00</i>	<i>3,963.25</i>	<i>7,128.95</i>	<i>8,969.60</i>
GRAND TOTAL	\$57,031.16	\$60,020.80	\$59,215.26	\$65,781.83

Graded According to Population of 1935 — Continued.

PAYMENTS.	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423	Dunstable POPULATION 419
Maintenance	\$35,739.21	\$36,306.52	\$33,311.21	\$37,284.83
<i>Departmental</i>	<i>35,469.39</i>	<i>35,037.73</i>	<i>33,196.71</i>	<i>36,155.24</i>
General government	1,600.27	1,380.42	2,401.34	2,506.71
Protection of persons and property	547.16	317.92	554.84	810.38
Health and sanitation	439.79	827.70	930.91	922.05
Highways	16,085.18	18,572.75	11,904.63	12,794.43
Charities	3,450.00	3,804.62	7,932.99	3,831.66
Soldiers' benefits	—	—	585.00	700.00
Schools	11,156.34	9,565.54	8,139.36	13,265.71
Libraries	665.27	295.87	224.19	831.93
Recreation	15.91	18.23	14.75	147.78
Pensions	—	—	—	—
Unclassified	1,500.47	254.68	508.70	324.59
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>397.04</i>
Electric light	—	—	—	—
Water	—	—	—	397.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>269.82</i>	<i>1,268.79</i>	<i>114.60</i>	<i>762.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	105.02	310.27	284.89
<i>Loans, general purposes</i>	<i>—</i>	<i>105.02</i>	<i>310.27</i>	<i>159.89</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>125.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,468.26	12,989.63	4,195.77	3,352.04
<i>Departmental</i>	<i>9,468.26</i>	<i>12,989.63</i>	<i>4,195.77</i>	<i>3,321.53</i>
General government	—	426.95	—	84.80
Protection of persons and property	—	—	50.00	—
Health and sanitation	—	—	—	180.05
Highways	9,468.26	1,881.40	3,940.79	2,885.28
Charities	—	—	—	—
Schools	—	10,681.28	204.98	171.40
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30.51</i>
Municipal indebtedness	—	200.00	7,650.00	12,050.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>200.00</i>	<i>650.00</i>	<i>12,050.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	228.00	—	420.65	33.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>228.00</i>	<i>—</i>	<i>420.65</i>	<i>33.19</i>
Refunds	53.82	110.41	15.18	61.58
Agency, trust, and investment	2,669.06	3,193.11	7,289.80	2,325.02
<i>Taxes and licenses for State</i>	<i>1,192.84</i>	<i>1,704.06</i>	<i>1,020.00</i>	<i>1,192.84</i>
<i>Taxes for county</i>	<i>779.63</i>	<i>1,113.76</i>	<i>668.26</i>	<i>709.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>394.39</i>	<i>107.09</i>	<i>5,406.34</i>	<i>206.63</i>
<i>All other</i>	<i>302.20</i>	<i>268.20</i>	<i>195.20</i>	<i>216.00</i>
RECAPITULATION.				
Maintenance and interest	\$35,739.21	\$36,411.54	\$33,621.48	\$37,569.72
Permanent debt (except from sinking funds)	—	200.00	650.00	12,050.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,468.26	12,989.63	4,195.77	3,352.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	7,000.00	10,000.00
Transfers (except to sinking funds) and refunds	281.82	110.41	435.83	94.77
Agency, trust, and investment	2,669.06	3,193.11	7,289.80	2,325.02
Total payments	\$48,158.35	\$52,904.69	\$53,192.88	\$55,391.55
<i>Balance on hand, including funds</i>	<i>8,872.81</i>	<i>7,116.11</i>	<i>6,022.38</i>	<i>10,390.28</i>
GRAND TOTAL	\$57,031.16	\$60,020.80	\$59,215.26	\$65,781.83

¹ Includes \$1,800 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408	Florida POPULATION 405
REVENUE.	\$44,834.74	\$38,963.14	\$27,246.57	\$49,113.44
General	40,284.83	30,412.16	23,281.13	45,275.74
<i>Taxes</i>	<i>23,989.22</i>	<i>12,925.86</i>	<i>11,663.81</i>	<i>35,008.24</i>
Property, poll, and income	23,714.81	12,777.53	11,576.42	34,801.93
Corporation, bank, etc.	274.41	148.33	87.39	206.31
<i>Licenses and permits</i>	<i>1,440.50</i>	<i>334.00</i>	<i>517.00</i>	<i>108.00</i>
<i>Fines and forfeits</i>	<i>175.20</i>	<i>10.00</i>	<i>15.00</i>	
<i>Grants and gifts</i>	<i>14,679.91</i>	<i>17,142.30</i>	<i>11,085.32</i>	<i>10,159.50</i>
For expenses	14,679.91	16,892.30	11,085.32	10,159.50
For outlays	—	250.00	—	—
All other	—	—	—	—
Commercial	4,549.91	8,550.98	3,965.44	3,837.70
<i>Special assessments</i>				
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,547.03</i>	<i>1,032.92</i>	<i>945.66</i>	<i>1,159.01</i>
<i>Departmental</i>	<i>2,275.10</i>	<i>6,804.87</i>	<i>2,861.45</i>	<i>2,507.40</i>
General government	70.00	12.10	5.10	39.45
Protection of persons and property	31.13	6.10	2.79	5.30
Health and sanitation	3.24	—	—	—
Highways	989.47	4,673.03	—	946.50
Charities	396.84	1,982.82	2,853.56	1,512.72
Soldiers' benefits	—	—	—	—
Schools	359.00	—	—	3.00
Libraries	2.00	—	—	.43
Recreation	—	—	—	—
Unclassified	423.42	130.82	—	—
<i>Public service enterprises</i>				
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>57.00</i>		<i>7.20</i>	<i>7.00</i>
<i>Interest</i>	<i>670.78</i>	<i>713.19</i>	<i>151.13</i>	<i>164.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	674.32	49.29	—
All other	670.78	38.87	101.84	164.29
NON-REVENUE.	\$17,314.73	\$5,575.81	\$29,315.29	\$46,652.06
Offsets to outlays	340.43	2,380.98	22,817.82	290.48
<i>Departmental</i>	<i>340.43</i>	<i>2,380.98</i>	<i>22,817.82</i>	<i>290.48</i>
<i>Public service enterprises</i>				
<i>Cemeteries</i>				
Municipal indebtedness	13,640.06	—	4,000.00	40,000.00
<i>Loans, general purposes</i>				
<i>Loans, public service enterprises</i>				
<i>Loans, cemeteries</i>				
<i>Bonds refunded, current year</i>				
<i>Temporary loans (including revenue loans)</i>	<i>13,000.00</i>		<i>4,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>640.06</i>			
<i>Premiums</i>				
Transfers	60.00	805.58	104.17	—
<i>From sinking funds</i>				
All other	60.00	805.58	104.17	—
Refunds	14.40	50.41	1.00	77.43
Agency, trust, and investment	3,259.84	2,338.84	2,392.30	6,284.15
<i>Taxes and licenses for State</i>	<i>1,704.06</i>	<i>1,192.84</i>	<i>1,192.84</i>	<i>3,408.13</i>
<i>Taxes for county</i>	<i>1,380.45</i>	<i>966.31</i>	<i>966.31</i>	<i>2,760.89</i>
<i>Reimbursements for grade crossings</i>				
<i>Sinking and other permanent funds</i>	<i>76.73</i>	<i>31.49</i>	<i>80.75</i>	<i>9.53</i>
All other	98.60	148.20	152.40	105.60
RECAPITULATION.				
Revenue and offsets to outlays	\$45,175.17	\$41,344.12	\$50,064.39	\$49,403.92
Premiums	—	—	—	—
Municipal indebtedness	13,640.06	—	4,000.00	40,000.00
Transfers and refunds	74.40	855.99	105.17	77.43
Agency, trust, and investment	3,259.84	2,338.84	2,392.30	6,284.15
Total receipts	\$62,149.47	\$44,538.95	\$56,561.86	\$95,765.50
Balance on hand, including funds	1,890.69	10,445.54	5,681.61	7,509.73
GRAND TOTAL	\$64,040.16	\$54,984.49	\$62,243.47	\$103,275.23

Graded According to Population of 1935 — Continued.

PAYMENTS.	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408	Florida POPULATION 405
Maintenance	\$39,820.94	\$39,556.53	\$27,939.95	\$53,947.44
<i>Departmental</i>	<i>39,590.24</i>	<i>39,503.53</i>	<i>27,804.83</i>	<i>53,757.84</i>
General government	2,645.14	1,310.38	2,116.03	2,535.19
Protection of persons and property	260.88	203.35	382.40	1,029.23
Health and sanitation	1,405.50	1,278.45	584.95	312.35
Highways	12,596.33	15,811.02	7,407.08	26,843.36
Charities	10,633.99	5,974.08	8,851.96	7,173.83
Soldiers' benefits	289.05	64.25	—	134.00
Schools	10,770.55	13,930.71	7,952.33	14,051.32
Libraries	185.18	38.55	337.38	99.45
Recreation	18.03	25.72	36.41	30.57
Pensions	—	—	—	—
Unclassified	785.59	867.02	136.29	1,548.51
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>230.70</i>	<i>53.00</i>	<i>135.12</i>	<i>189.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	408.11	—	67.00	521.11
<i>Loans, general purposes</i>	<i>408.11</i>	<i>—</i>	<i>67.00</i>	<i>521.11</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,989.93	8,904.48	26,076.95	6,454.68
<i>Departmental</i>	<i>8,989.93</i>	<i>8,904.48</i>	<i>26,076.95</i>	<i>6,454.68</i>
General government	65.00	—	320.00	1,190.10
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,854.93	8,904.48	25,756.95	5,264.58
Charities	—	—	—	—
Schools	70.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,000.00	—	4,000.00	30,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	60.00	805.58	104.17	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>60.00</i>	<i>805.58</i>	<i>104.17</i>	<i>—</i>
Refunds	14.40	50.41	1.00	77.43
Agency, trust, and investment	3,247.16	2,415.65	2,337.42	6,269.15
<i>Taxes and licenses for State</i>	<i>1,704.06</i>	<i>1,192.84</i>	<i>1,192.84</i>	<i>3,408.13</i>
<i>Taxes for county</i>	<i>1,380.45</i>	<i>966.31</i>	<i>966.31</i>	<i>2,760.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59.25</i>	<i>108.30</i>	<i>25.87</i>	<i>9.53</i>
<i>All other</i>	<i>103.40</i>	<i>143.20</i>	<i>152.40</i>	<i>90.60</i>
RECAPITULATION.				
Maintenance and interest	\$40,229.05	\$39,556.53	\$28,006.95	\$54,468.55
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,989.93	8,904.48	26,076.95	6,454.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	—	4,000.00	30,000.00
Transfers (except to sinking funds) and refunds	74.40	855.99	105.17	77.43
Agency, trust, and investment	3,247.16	2,415.65	2,337.42	6,269.15
Total payments	\$61,540.54	\$51,732.65	\$60,526.49	\$97,269.81
Balance on hand, including funds	2,499.62	3,251.84	1,716.98	6,005.42
GRAND TOTAL	\$64,040.16	\$54,984.49	\$62,243.47	\$103,275.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397	Wales POPULATION 382
REVENUE.	\$33,741.41	\$26,495.92	\$52,732.54	\$29,252.20
General	28,822.15	22,424.90	42,035.16	23,843.81
<i>Taxes</i>	11,058.57	9,562.28	27,165.10	10,799.13
Property, poll, and income	10,970.17	9,310.50	25,758.68	10,281.74
Corporation, bank, etc.	88.40	51.78	1,406.42	517.39
<i>Licenses and permits</i>	2.00	—	450.00	269.00
<i>Fines and forfeits</i>	15.00	—	5.00	90.00
<i>Grants and gifts</i>	17,746.58	13,062.62	14,415.06	12,685.68
For expenses	17,746.58	13,062.62	14,415.06	12,685.68
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	4,919.26	4,071.02	10,697.38	5,408.39
<i>Special assessments</i>	—	173.60	—	—
To meet expenses	—	173.60	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	681.21	966.14	532.01	734.73
<i>Departmental</i>	3,922.00	2,160.25	9,999.71	3,953.63
General government	9.46	145.15	2.80	—
Protection of persons and property	10.00	3.13	12.17	2.85
Health and sanitation	—	—	—	—
Highways	2,118.75	957.32	2,901.99	455.95
Charities	1,485.64	839.43	6,829.67	3,490.35
Soldiers' benefits	—	—	120.00	—
Schools	298.15	204.00	122.58	—
Libraries	—	1.50	6.95	2.68
Recreation	—	—	—	—
Unclassified	—	9.72	3.55	1.80
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	94.18	36.45	353.85
<i>Interest</i>	316.05	676.85	129.21	366.18
On sinking funds	—	—	—	—
On trust and investment funds	85.51	281.46	40.69	225.43
All other	230.54	395.39	88.52	140.75
NON-REVENUE.	\$14,655.25	\$7,998.74	\$16,694.35	\$25,073.48
Offsets to outlays	2,100.00	749.70	3,710.88	2,714.96
<i>Departmental</i>	2,100.00	749.70	3,710.88	2,714.96
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	5,000.00	4,000.00	20,300.00
<i>Loans, general purposes</i>	—	—	—	550.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	5,000.00	4,000.00	19,750.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	59.88	281.46	4,400.00	108.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	59.88	281.46	4,400.00	108.00
Refunds	133.33	28.81	270.44	21.25
Agency, trust, and investment	2,362.04	1,938.77	4,313.03	1,929.27
<i>Taxes and licenses for State</i>	1,022.44	1,020.00	2,210.00	1,022.44
<i>Taxes for county</i>	1,086.95	608.19	1,895.57	578.99
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	125.89	164.18	68.59	179.24
<i>All other</i>	126.76	146.40	138.87	148.60
RECAPITULATION.				
Revenue and offsets to outlays	\$35,841.41	\$27,245.62	\$56,443.42	\$31,967.16
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	5,000.00	4,000.00	20,300.00
Transfers and refunds	193.21	310.27	4,670.44	129.25
Agency, trust, and investment	2,362.04	1,938.77	4,313.03	1,929.27
Total receipts	\$48,396.66	\$34,494.66	\$69,426.89	\$54,325.68
Balance on hand, including funds	11,076.34	827.54	14,577.75	5,367.71
GRAND TOTAL	\$59,473.00	\$35,322.20	\$84,004.64	\$59,693.39

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397	Wales POPULATION 382
Maintenance	\$33,038.95	\$25,864.50	\$45,731.04	\$33,938.41
<i>Departmental</i>	<i>33,038.95</i>	<i>25,700.40</i>	<i>45,644.59</i>	<i>33,463.44</i>
General government	1,421.60	1,538.03	2,266.15	2,320.08
Protection of persons and property	316.61	625.73	1,024.85	365.01
Health and sanitation	236.89	255.65	440.79	308.10
Highways	12,088.84	8,671.60	14,664.25	8,331.68
Charities	5,613.14	3,256.18	14,307.14	13,576.48
Soldiers' benefits	79.50	—	265.05	68.81
Schools	12,602.58	10,911.26	11,145.47	7,848.86
Libraries	169.85	109.17	112.99	290.81
Recreation	14.56	14.28	84.44	13.31
Pensions	—	—	—	—
Unclassified	495.38	318.50	1,333.46	340.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>164.10</i>	<i>86.45</i>	<i>474.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	50.00	12.73	85.84	215.23
<i>Loans, general purposes</i>	<i>50.00</i>	<i>12.73</i>	<i>85.84</i>	<i>215.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,301.14	316.58	8,667.02	4,839.14
<i>Departmental</i>	<i>9,301.14</i>	<i>316.58</i>	<i>8,667.02</i>	<i>4,839.14</i>
General government	603.89	50.00	275.74	—
Protection of persons and property	—	—	—	50.00
Health and sanitation	—	154.33	—	—
Highways	8,685.25	—	8,048.06	4,689.04
Charities	—	—	—	—
Schools	12.00	—	—	100.10
Libraries	—	112.25	—	—
Recreation	—	—	—	—
Unclassified	—	—	343.22	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	5,000.00	4,000.00	17,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>16,900.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	59.88	281.46	4,400.00	108.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>59.88</i>	<i>281.46</i>	<i>4,400.00</i>	<i>108.00</i>
Refunds	133.33	28.81	270.44	21.25
Agency, trust, and investment	2,362.04	1,936.97	4,348.32	2,046.70
<i>Taxes and licenses for State</i>	<i>1,022.44</i>	<i>1,020.00</i>	<i>2,210.00</i>	<i>1,022.44</i>
<i>Taxes for county</i>	<i>1,086.95</i>	<i>608.19</i>	<i>1,895.57</i>	<i>578.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>125.89</i>	<i>164.18</i>	<i>109.28</i>	<i>296.67</i>
<i>All other</i>	<i>126.76</i>	<i>144.60</i>	<i>133.47</i>	<i>148.60</i>
RECAPITULATION.				
Maintenance and interest	\$33,088.95	\$25,877.23	\$45,816.88	\$34,153.64
Permanent debt (except from sinking funds)	—	—	—	300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,301.14	316.58	8,667.02	4,839.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	5,000.00	4,000.00	16,900.00
Transfers (except to sinking funds) and refunds	193.21	310.27	4,670.44	129.25
Agency, trust, and investment	2,362.04	1,936.97	4,348.32	2,046.70
Total payments	\$54,945.34	\$33,441.05	\$67,502.66	\$58,368.73
Balance on hand, including funds	4,527.66	1,881.15	16,501.98	1,324.66
GRAND TOTAL	\$59,473.00	\$35,322.20	\$84,004.64	\$59,693.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Mashpee POPULATION 380	Heath POPULATION 368	Plainfield POPULATION 332	Monterey POPULATION 325
REVENUE.	\$53,620.28	\$35,264.99	\$36,594.00	\$30,943.18
General	45,739.53	29,737.35	31,045.67	27,110.54
<i>Taxes</i>	30,650.35	13,967.26	13,794.96	17,629.34
Property, poll, and income	30,514.52	13,866.19	13,738.13	17,172.96
Corporation, bank, etc.	135.83	101.07	56.83	456.38
<i>Licenses and permits</i>	864.00	—	—	33.50
<i>Fines and forfeits</i>	25.00	—	—	—
<i>Grants and gifts</i>	14,200.18	15,770.09	17,250.71	9,447.70
For expenses	14,200.18	15,770.09	17,250.71	9,447.70
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	7,880.75	5,527.64	5,548.33	3,832.64
<i>Special assessments</i>	62.70	—	—	—
To meet expenses	62.70	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,101.34	565.54	612.49	1,111.83
<i>Departmental</i>	4,370.04	4,661.84	4,446.94	2,440.47
General government	3.00	34.56	17.00	40.15
Protection of persons and property	57.02	2.82	2.20	26.56
Health and sanitation	—	—	—	—
Highways	691.52	2,541.95	1,729.25	591.50
Charities	3,618.50	1,537.83	1,492.34	1,758.28
Soldiers' benefits	—	—	—	—
Schools	—	544.68	1,201.15	—
Libraries	—	—	—	23.98
Recreation	—	—	—	—
Unclassified	—	—	5.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	6.25	62.62
<i>Interest</i>	2,346.67	300.26	432.65	217.72
On sinking funds	—	—	—	—
On trust and investment funds	1,614.59	59.86	52.23	12.39
All other	732.08	240.40	430.42	205.33
NON-REVENUE.	\$85,127.07	\$7,131.44	\$9,460.40	\$6,089.14
Offsets to outlays	4,933.46	—	2,400.00	2,097.00
<i>Departmental</i>	4,933.46	—	2,400.00	2,097.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	72,629.60	4,850.00	5,000.00	—
<i>Loans, general purposes</i>	27,500.00	1,850.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	2,562.96	—	—	—
<i>Temporary loans (including revenue loans)</i>	42,500.00	3,000.00	5,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	66.64	—	—	—
Transfers	1,733.79	109.40	108.54	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,733.79	109.40	108.54	—
Refunds	13.80	44.12	6.89	9.91
Agency, trust, and investment	5,816.42	2,127.92	1,944.97	3,982.23
<i>Taxes and licenses for State</i>	2,385.69	1,022.44	852.03	2,044.88
<i>Taxes for county</i>	2,904.88	874.85	905.80	1,656.53
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	369.25	109.40	108.54	189.62
<i>All other</i>	156.60	121.20	78.60	91.20
RECAPITULATION.				
Revenue and offsets to outlays	\$58,553.74	\$35,264.99	\$38,994.00	\$33,040.18
Premiums	66.64	—	—	—
Municipal indebtedness	72,562.96	4,850.00	5,000.00	—
Transfers and refunds	1,747.59	153.52	115.43	9.91
Agency, trust, and investment	5,816.42	2,127.92	1,944.97	3,982.23
Total receipts	\$138,747.35	\$42,396.43	\$46,054.40	\$37,032.32
<i>Balance on hand, including funds</i>	6,884.06	7,894.07	9,265.34	14,006.96
GRAND TOTAL	\$145,631.41	\$50,290.50	\$55,319.74	\$51,039.28

Graded According to Population of 1935 — Continued.

PAYMENTS.	Mashpee POPULATION 380	Heath POPULATION 368	Plainfield POPULATION 332	Monterey POPULATION 325
Maintenance	\$48,121.08	\$35,791.73	\$32,112.64	\$30,411.08
<i>Departmental</i>	<i>47,863.29</i>	<i>35,682.33</i>	<i>32,084.64</i>	<i>30,078.28</i>
General government	5,626.31	1,140.95	939.62	2,182.94
Protection of persons and property	1,798.87	203.22	166.44	305.05
Health and sanitation	1,007.98	275.00	488.08	409.63
Highways	8,293.11	15,501.09	11,779.61	13,274.91
Charities	16,005.52	5,994.28	5,542.70	5,974.82
Soldiers' benefits	402.36	—	425.00	—
Schools	13,702.17	11,866.07	11,982.67	6,991.39
Libraries	181.22	151.69	222.31	525.83
Recreation	22.37	35.95	12.05	35.77
Pensions	—	—	—	—
Unclassified	823.38	514.08	526.16	377.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>152.90</i>	<i>109.40</i>	<i>28.00</i>	<i>332.80</i>
<i>Administration of trust funds</i>	<i>104.89</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,131.97	93.15	139.88	—
<i>Loans, general purposes</i>	<i>1,131.97</i>	<i>93.15</i>	<i>139.88</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,352.86	3,700.33	13,367.76	8,318.40
<i>Departmental</i>	<i>11,352.86</i>	<i>3,700.33</i>	<i>13,367.76</i>	<i>8,318.40</i>
General government	—	—	414.93	—
Protection of persons and property	191.06	698.90	—	2,058.71
Health and sanitation	—	—	—	—
Highways	9,422.96	888.02	12,952.83	6,128.39
Charities	—	—	—	—
Schools	1,738.84	2,113.41	—	—
Libraries	—	—	—	—
Recreation	—	—	—	131.30
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	42,286.78	4,000.00	6,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>523.82</i>	<i>1,000.00</i>	<i>1,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>2,562.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>39,200.00</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,733.79	109.40	108.54	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,733.79</i>	<i>109.40</i>	<i>108.54</i>	<i>—</i>
Refunds	13.80	44.12	6.89	9.91
Agency, trust, and investment	5,715.85	2,078.38	1,888.66	3,967.62
<i>Taxes and licenses for State</i>	<i>2,385.69</i>	<i>1,022.44</i>	<i>852.03</i>	<i>2,044.88</i>
<i>Taxes for county</i>	<i>2,904.88</i>	<i>874.88</i>	<i>905.80</i>	<i>1,656.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>268.68</i>	<i>59.86</i>	<i>52.23</i>	<i>175.01</i>
<i>All other</i>	<i>156.60</i>	<i>121.20</i>	<i>78.60</i>	<i>91.20</i>
RECAPITULATION.				
Maintenance and interest	\$49,253.05	\$35,884.88	\$32,252.52	\$30,411.08
Permanent debt (except from sinking funds)	523.82	1,000.00	1,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,352.86	3,700.33	13,367.76	8,318.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	2,562.96	—	—	—
Temporary loans	39,200.00	3,000.00	5,000.00	—
Transfers (except to sinking funds) and refunds	1,747.59	153.52	115.43	9.91
Agency, trust, and investment	5,715.85	2,078.38	1,888.66	3,967.62
Total payments	\$110,356.13	\$45,817.11	\$54,124.37	\$42,707.01
Balance on hand, including funds	35,275.28	4,473.39	1,195.37	8,332.27
GRAND TOTAL	\$145,631.41	\$50,290.50	\$55,319.74	\$51,039.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hawley POPULATION 308	Savoy POPULATION 299	West Tisbury POPULATION 282	Rowe POPULATION 277
REVENUE.	\$28,173.66	\$32,569.66	\$19,988.85	\$32,934.79
General	23,317.93	28,699.19	16,555.99	26,949.97
<i>Taxes</i>	<i>8,780.41</i>	<i>12,596.69</i>	<i>11,459.18</i>	<i>16,501.93</i>
Property, poll, and income	8,747.86	12,561.63	11,361.52	15,903.30
Corporation, bank, etc.	32.55	35.06	97.66	598.63
<i>Licenses and permits</i>	<i>5.00</i>	<i>554.00</i>	<i>10.00</i>	<i>9.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>90.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>14,534.52</i>	<i>15,458.50</i>	<i>5,086.81</i>	<i>10,438.54</i>
For expenses	14,534.52	15,458.50	5,086.81	10,387.54
For outlays	—	—	—	51.00
All other	—	—	—	—
Commercial	4,855.73	3,870.47	3,432.86	5,984.82
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>468.38</i>	<i>803.13</i>	<i>702.11</i>	<i>585.11</i>
<i>Departmental</i>	<i>4,196.50</i>	<i>2,747.97</i>	<i>2,559.16</i>	<i>5,230.76</i>
General government	—	7.70	—	19.30
Protection of persons and property	—	1.22	8.47	2.89
Health and sanitation	—	146.43	—	—
Highways	2,067.02	422.50	1,453.86	2,316.54
Charities	1,372.12	2,074.12	893.77	2,564.91
Soldiers' benefits	—	96.00	120.00	—
Schools	757.36	—	79.00	248.88
Libraries	—	—	—	11.36
Recreation	—	—	—	—
Unclassified	—	—	4.06	66.88
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>65.49</i>	<i>10.06</i>
<i>Interest</i>	<i>190.85</i>	<i>319.57</i>	<i>106.10</i>	<i>158.89</i>
On sinking funds	—	—	—	—
On trust and investment funds	10.56	—	106.10	58.84
All other	180.29	319.37	—	100.05
NON-REVENUE.	\$1,459.70	\$12,107.47	\$4,157.77	\$19,817.69
Offsets to outlays	—	2,996.60	—	3,056.71
<i>Departmental</i>	<i>—</i>	<i>2,996.60</i>	<i>—</i>	<i>3,056.71</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	8,000.00	—	13,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50.66	—	22.51	76.58
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	50.66	—	22.51	76.58
Refunds	29.90	64.34	8.32	76.13
Agency, trust, and investment	1,379.14	1,046.53	4,126.94	3,608.27
<i>Taxes and licenses for State</i>	<i>681.63</i>	<i>510.00</i>	<i>2,044.88</i>	<i>1,874.47</i>
<i>Taxes for county</i>	<i>583.25</i>	<i>414.13</i>	<i>1,865.83</i>	<i>1,603.94</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>50.66</i>	<i>—</i>	<i>185.63</i>	<i>27.80</i>
All other	63.60	122.40	30.60	102.06
RECAPITULATION.				
Revenue and offsets to outlays	\$28,173.66	\$35,566.26	\$19,988.85	\$35,991.50
Premiums	—	—	—	—
Municipal indebtedness	—	8,000.00	—	13,000.00
Transfers and refunds	80.56	64.34	30.83	152.71
Agency, trust, and investment	1,379.14	1,046.53	4,126.94	3,608.27
Total receipts	\$29,633.36	\$44,677.13	\$24,146.62	\$52,752.48
Balance on hand, including funds	8,395.73	3,350.00	11,150.85	10,335.09
GRAND TOTAL	\$38,029.09	\$48,027.13	\$35,297.47	\$63,087.57

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hawley POPULATION 308	Savoy POPULATION 299	West Tisbury POPULATION 282	Rowe POPULATION 277
Maintenance	\$27,653.84	\$28,135.12	\$20,173.71	\$37,277.17
<i>Departmental</i>	<i>27,653.84</i>	<i>28,135.12</i>	<i>19,979.21</i>	<i>37,235.77</i>
General government	1,073.48	1,076.04	893.99	1,689.26
Protection of persons and property	60.00	84.60	568.11	311.58
Health and sanitation	171.30	694.28	339.88	414.58
Highways	11,001.62	11,394.67	7,662.90	18,606.96
Charities	5,930.14	7,531.33	3,250.06	7,242.88
Soldiers' benefits	90.00	96.00	120.00	—
Schools	8,975.37	6,969.45	6,954.69	8,212.56
Libraries	70.55	57.23	27.56	27.16
Recreation	10.13	8.68	36.51	17.65
Pensions	—	—	—	—
Unclassified	271.25	222.84	125.51	513.14
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>194.50</i>	<i>41.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	120.00	49.95	—	28.98
<i>Loans, general purposes</i>	<i>120.00</i>	<i>49.95</i>	<i>—</i>	<i>28.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,321.16	6,669.04	390.00	3,085.68
<i>Departmental</i>	<i>6,321.16</i>	<i>6,669.04</i>	<i>390.00</i>	<i>3,085.68</i>
General government	—	—	125.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	6,321.16	6,669.04	265.00	3,066.71
Charities	—	—	—	—
Schools	—	—	—	18.97
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	9,525.00	—	9,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,525.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>9,000.00</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50.66	—	22.51	76.58
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50.66</i>	<i>—</i>	<i>22.51</i>	<i>76.58</i>
Refunds	29.90	64.34	8.32	76.13
Agency, trust, and investment	1,339.04	1,046.53	4,210.53	3,590.53
<i>Taxes and licenses for State</i>	<i>681.63</i>	<i>510.00</i>	<i>2,044.88</i>	<i>1,874.47</i>
<i>Taxes for county</i>	<i>583.25</i>	<i>414.13</i>	<i>1,865.83</i>	<i>1,603.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10.56</i>	<i>—</i>	<i>269.22</i>	<i>10.06</i>
<i>All other</i>	<i>63.60</i>	<i>122.40</i>	<i>30.60</i>	<i>102.06</i>

RECAPITULATION.

Maintenance and interest	\$27,773.84	\$28,185.07	\$20,173.71	\$37,306.15
Permanent debt (except from sinking funds)	1,000.00	1,525.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,321.16	6,669.04	390.00	3,085.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	8,000.00	—	9,000.00
Transfers (except to sinking funds) and refunds	80.56	64.34	30.83	152.71
Agency, trust, and investment	1,339.04	1,046.53	4,210.53	3,590.53
Total payments	\$36,514.60	\$45,489.98	\$24,805.07	\$53,135.07
Balance on hand, including funds	1,514.49	2,537.15	10,492.40	9,952.60
GRAND TOTAL	\$38,029.09	\$48,027.13	\$35,297.47	\$63,087.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 257	Chilmark POPULATION 253	Leyden POPULATION 253	Washington POPULATION 252
REVENUE.	\$32,113.33	\$21,586.45	\$26,173.30	\$25,878.38
General	23,452.35	18,698.82	22,149.28	20,519.38
<i>Taxes</i>	<i>11,053.05</i>	<i>12,923.96</i>	<i>8,866.51</i>	<i>10,557.42</i>
Property, poll, and income	10,917.98	12,842.58	8,800.87	10,493.81
Corporation, bank, etc.	135.07	81.38	65.64	63.61
<i>Licenses and permits</i>	<i>3.00</i>	<i>68.50</i>	<i>6.00</i>	<i>356.00</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>12,381.30</i>	<i>5,706.36</i>	<i>13,276.77</i>	<i>9,585.96</i>
For expenses	12,381.30	5,006.36	13,276.77	9,585.96
For outlays	—	700.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	8,660.98	2,887.63	4,024.02	5,359.00
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>688.79</i>	<i>811.15</i>	<i>722.86</i>	<i>730.42</i>
<i>Departmental</i>	<i>6,478.07</i>	<i>1,930.23</i>	<i>2,940.05</i>	<i>4,442.58</i>
General government	65.60	—	18.00	1.75
Protection of persons and property	4.70	4.59	7.13	3.69
Health and sanitation	—	—	—	39.86
Highways	2,177.85	—	705.00	2,719.07
Charities	1,186.88	1,859.55	1,020.34	1,188.79
Soldiers' benefits	—	—	—	—
Schools	—	—	1,187.40	489.30
Libraries	—	46.59	2.18	—
Recreation	—	—	—	—
Unclassified	3,043.04	19.50	—	.12
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>13.55</i>	<i>37.80</i>	<i>26.37</i>	<i>—</i>
<i>Interest</i>	<i>1,480.57</i>	<i>108.45</i>	<i>334.74</i>	<i>186.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,234.96	75.16	155.54	—
All other	245.61	33.29	179.20	186.00
NON-REVENUE.	\$8,951.14	\$11,982.96	\$12,076.87	\$1,412.40
Offsets to outlays	200.00	—	3,000.00	30.00
<i>Departmental</i>	<i>200.00</i>	<i>—</i>	<i>3,000.00</i>	<i>30.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,047.10	8,000.00	6,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>47.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	742.07	89.18	692.26	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>742.07</i>	<i>89.18</i>	<i>692.26</i>	<i>—</i>
Refunds	31.78	37.20	28.15	40.59
Agency, trust, and investment	2,930.19	3,856.58	2,356.46	1,341.81
<i>Taxes and licenses for State</i>	<i>1,022.44</i>	<i>1,704.06</i>	<i>852.03</i>	<i>681.63</i>
<i>Taxes for county</i>	<i>1,086.95</i>	<i>1,554.86</i>	<i>729.06</i>	<i>552.18</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>700.00</i>	<i>497.46</i>	<i>626.37</i>	<i>—</i>
<i>All other</i>	<i>120.80</i>	<i>100.20</i>	<i>149.00</i>	<i>108.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$32,313.33	\$21,586.45	\$29,173.30	\$25,908.38
Premiums	—	—	—	—
Municipal indebtedness	5,047.10	8,000.00	6,000.00	—
Transfers and refunds	773.85	126.38	720.41	40.59
Agency, trust, and investment	2,930.19	3,856.58	2,356.46	1,341.81
Total receipts	\$41,064.47	\$33,569.41	\$38,250.17	\$27,290.78
<i>Balance on hand, including funds</i>	<i>4,359.09</i>	<i>3,134.81</i>	<i>9,198.29</i>	<i>8,078.38</i>
GRAND TOTAL	\$45,423.56	\$36,704.22	\$47,448.46	\$35,369.16

Graded According to Population of 1935 — Continued.

PAYMENTS.	Goshen POPULATION 257	Chilmark POPULATION 253	Leyden POPULATION 253	Washington POPULATION 252
Maintenance	\$31,470.59	\$16,948.79	\$22,106.19	\$30,376.74
<i>Departmental</i>	<i>31,216.64</i>	<i>16,611.49</i>	<i>22,038.06</i>	<i>30,321.74</i>
General government	2,296.03	1,318.92	1,214.09	1,269.59
Protection of persons and property	252.53	622.18	314.80	121.04
Health and sanitation	386.88	389.18	230.00	659.87
Highways	11,074.98	3,943.50	7,832.86	15,039.15
Charities	3,994.32	3,505.65	3,363.93	4,763.75
Soldiers' benefits	25.00	—	—	158.09
Schools	9,469.29	6,456.71	8,862.80	7,533.56
Libraries	181.38	227.17	135.64	—
Recreation	11.38	20.91	9.84	243.08
Pensions	—	—	—	—
Unclassified	3,524.85	127.27	74.10	533.61
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>237.50</i>	<i>337.30</i>	<i>68.13</i>	<i>55.00</i>
<i>Administration of trust funds</i>	<i>16.45</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	174.16	—	81.32	—
<i>Loans, general purposes</i>	<i>174.16</i>	<i>—</i>	<i>81.32</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,384.01	11,259.98	4,420.00	2,006.93
<i>Departmental</i>	<i>4,384.01</i>	<i>11,259.98</i>	<i>4,420.00</i>	<i>2,006.93</i>
General government	—	96.56	70.00	—
Protection of persons and property	—	2,026.42	—	—
Health and sanitation	—	—	—	—
Highways	4,384.01	—	4,350.00	2,006.93
Charities	—	—	—	—
Schools	—	112.00	—	—
Libraries	—	125.00	—	—
Recreation	—	8,900.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,250.00	—	6,750.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>750.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	742.07	89.18	692.26	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>742.07</i>	<i>89.18</i>	<i>692.26</i>	<i>—</i>
Refunds	31.78	37.20	28.15	40.59
Agency, trust, and investment	2,867.88	3,857.56	6,153.07	1,341.81
<i>Taxes and licenses for State</i>	<i>1,022.44</i>	<i>1,704.06</i>	<i>852.03</i>	<i>681.63</i>
<i>Taxes for county</i>	<i>1,086.95</i>	<i>1,554.86</i>	<i>729.06</i>	<i>552.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>637.69</i>	<i>498.44</i>	<i>4,422.98</i>	<i>—</i>
<i>All other</i>	<i>120.80</i>	<i>100.20</i>	<i>149.00</i>	<i>108.00</i>
RECAPITULATION.				
Maintenance and interest	\$31,644.75	\$16,948.79	\$22,187.51	\$30,376.74
Permanent debt (except from sinking funds)	250.00	—	750.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,384.01	11,259.98	4,420.00	2,006.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	6,000.00	—
Transfers (except to sinking funds) and refunds	773.85	126.38	720.41	40.59
Agency, trust, and investment	2,867.88	3,857.56	6,153.07	1,341.81
Total payments	\$44,920.49	\$32,192.71	\$40,230.99	\$33,766.07
Balance on hand, including funds	503.07	4,511.51	7,217.47	1,603.09
GRAND TOTAL	\$45,423.56	\$36,704.22	\$47,448.46	\$35,369.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyringham POPULATION 243	Monroe POPULATION 240	Shutesbury POPULATION 239	Middlefield POPULATION 220
REVENUE.	\$21,248.39	\$28,385.91	\$20,561.36	\$19,961.13
General	18,626.70	25,374.90	17,433.42	17,897.47
<i>Taxes</i>	11,585.63	18,185.00	7,671.96	11,503.43
Property, poll, and income	11,389.51	7,641.73	7,623.14	11,402.80
Corporation, bank, etc.	196.12	10,543.27	48.82	100.63
<i>Licenses and permits</i>	14.00	148.00	7.50	—
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	7,027.07	7,041.90	9,753.96	6,394.04
For expenses	6,767.07	7,041.90	9,753.96	6,394.04
For outlays	260.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	2,621.69	3,011.01	3,127.94	2,063.66
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	612.18	621.72	481.89	810.16
<i>Departmental</i>	1,730.28	2,386.20	1,975.20	886.31
General government	—	2.10	21.03	56.00
Protection of persons and property	1.39	4.31	3.20	5.34
Health and sanitation	—	—	—	—
Highways	316.50	1,098.59	840.39	60.00
Charities	1,389.05	887.84	1,091.75	527.35
Soldiers' benefits	—	—	—	—
Schools	—	299.00	1.50	237.62
Libraries	9.72	3.44	—	—
Recreation	—	—	17.33	—
Unclassified	13.62	90.92	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	32.00	—	14.00	46.54
<i>Interest</i>	247.23	3.09	656.85	320.65
On sinking funds	—	—	—	—
On trust and investment funds	8.23	—	433.32	86.65
All other	239.00	3.09	223.53	234.00
NON-REVENUE.	\$12,492.26	\$13,054.92	\$4,270.40	\$21,124.41
Offsets to outlays	1,135.50	—	2,100.00	5,161.19
<i>Departmental</i>	1,135.50	—	2,100.00	5,161.19
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	9,000.00	7,500.00	—	14,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	9,000.00	7,500.00	—	14,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	20.12	30.20
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	20.12	30.20
Refunds	42.93	122.79	48.83	16.45
Agency, trust, and investment	2,313.83	5,432.13	2,101.45	1,916.57
<i>Taxes and licenses for State</i>	1,192.84	2,896.91	1,022.44	852.03
<i>Taxes for county</i>	966.31	2,478.82	874.88	905.80
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	73.08	—	126.73	46.54
<i>All other</i>	81.60	56.40	77.40	112.20
RECAPITULATION.				
Revenue and offsets to outlays	\$22,383.89	\$28,385.91	\$22,661.36	\$25,122.32
Premiums	—	—	—	—
Municipal indebtedness	9,000.00	7,500.00	—	14,000.00
Transfers and refunds	42.93	122.79	68.95	46.65
Agency, trust, and investment	2,313.83	5,432.13	2,101.45	1,916.57
Total receipts	\$33,740.65	\$41,440.83	\$24,831.76	\$41,085.54
Balance on hand, including funds	6,103.41	11,039.31	12,296.86	1,483.31
GRAND TOTAL	\$39,844.06	\$52,480.14	\$37,058.62	\$42,568.85

Graded According to Population of 1935 — Continued.

PAYMENTS.	Tyringham POPULATION 243	Monroe POPULATION 240	Shutesbury POPULATION 239	Middlefield POPULATION 220
Maintenance	\$17,660.64	\$27,861.32	\$24,172.31	\$19,929.91
<i>Departmental</i>	<i>17,558.64</i>	<i>27,861.32</i>	<i>24,008.56</i>	<i>19,810.91</i>
General government	801.20	780.99	1,968.56	1,730.23
Protection of persons and property	212.00	56.24	370.30	208.70
Health and sanitation	229.25	219.30	237.50	180.35
Highways	7,036.22	11,582.81	9,339.01	9,318.56
Charities	3,324.33	3,864.28	4,888.82	1,381.39
Soldiers' benefits	—	—	70.00	—
Schools	5,227.06	8,626.81	6,045.13	6,440.00
Libraries	238.61	193.42	330.12	85.55
Recreation	11.96	23.82	68.03	11.45
Pensions	—	—	—	—
Unclassified	473.01	2,513.65	777.99	454.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>107.00</i>	<i>—</i>	<i>76.75</i>	<i>119.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	238.69	685.62	—	35.60
<i>Loans, general purposes</i>	<i>238.69</i>	<i>685.62</i>	<i>—</i>	<i>35.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,486.58	3,389.06	4,629.64	11,344.17
<i>Departmental</i>	<i>10,461.43</i>	<i>3,389.06</i>	<i>4,629.64</i>	<i>11,344.17</i>
General government	—	100.00	—	—
Protection of persons and property	—	—	99.93	—
Health and sanitation	—	—	—	—
Highways	10,461.43	3,129.60	3,821.17	11,344.17
Charities	—	—	—	—
Schools	—	159.46	229.14	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	479.40	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,700.00	9,500.00	—	8,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>700.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>7,500.00</i>	<i>—</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	20.12	30.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>20.12</i>	<i>30.20</i>
Refunds	42.93	122.79	48.83	16.45
Agency, trust, and investment	2,315.46	5,432.13	2,116.05	1,973.02
<i>Taxes and licenses for State</i>	<i>1,192.84</i>	<i>2,896.91</i>	<i>1,022.44</i>	<i>852.03</i>
<i>Taxes for county</i>	<i>966.31</i>	<i>2,478.82</i>	<i>874.88</i>	<i>905.80</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>81.31</i>	<i>—</i>	<i>144.93</i>	<i>102.99</i>
<i>All other</i>	<i>75.00</i>	<i>56.40</i>	<i>73.80</i>	<i>112.20</i>
RECAPITULATION.				
Maintenance and interest	\$17,899.33	\$28,546.94	\$24,172.31	\$19,965.51
Permanent debt (except from sinking funds)	700.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,486.58	3,389.06	4,629.64	11,344.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	7,500.00	—	8,000.00
Transfers (except to sinking funds) and refunds	42.93	122.79	68.95	46.65
Agency, trust, and investment	2,315.46	5,432.13	2,116.05	1,973.02
Total payments	\$37,444.30	\$46,990.92	\$30,986.95	\$41,329.35
<i>Balance on hand, including funds</i>	<i>2,399.76</i>	<i>5,489.22</i>	<i>6,071.67</i>	<i>1,239.60</i>
GRAND TOTAL	\$39,844.06	\$52,480.14	\$37,058.62	\$42,568.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Alford POPULATION 210	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158
REVENUE.	\$17,623.77	\$21,192.21	\$20,052.41	\$8,022.38
General	14,978.18	17,226.83	17,103.78	7,643.53
<i>Taxes</i>	<i>7,971.97</i>	<i>7,663.12</i>	<i>8,544.30</i>	<i>2,504.59</i>
Property, poll, and income	7,822.63	7,618.55	8,503.61	2,480.19
Corporation, bank, etc.	149.34	44.57	40.69	24.40
<i>Licenses and permits</i>	<i>7.00</i>	<i>453.00</i>	—	<i>61.00</i>
<i>Fines and forfeits</i>	—	<i>50.00</i>	<i>5.00</i>	—
<i>Grants and gifts</i>	<i>6,999.21</i>	<i>9,060.71</i>	<i>8,554.48</i>	<i>5,077.94</i>
For expenses	6,999.21	9,060.71	8,554.48	5,077.94
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	2,645.59	3,965.38	2,948.63	378.85
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>845.51</i>	<i>666.46</i>	<i>504.33</i>	<i>366.91</i>
<i>Departmental</i>	<i>1,620.09</i>	<i>3,072.85</i>	<i>1,511.69</i>	<i>1.42</i>
General government	47.00	10.10	30.00	—
Protection of persons and property	1.50	1.40	2.10	1.42
Health and sanitation	—	—	—	—
Highways	349.50	1,826.77	600.00	—
Charities	1,221.67	1,108.28	288.33	—
Soldiers' benefits	—	—	—	—
Schools	—	—	591.16	—
Libraries . . . . .	.42	.30	—	—
Recreation	—	—	—	—
Unclassified	—	126.00	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>44.61</i>	<i>51.92</i>	—	—
<i>Interest</i>	<i>135.38</i>	<i>174.15</i>	<i>932.71</i>	<i>10.52</i>
On sinking funds	—	—	—	—
On trust and investment funds	26.22	38.97	800.00	—
All other	109.16	135.18	132.71	10.52
NON-REVENUE.	\$19,895.24	\$15,936.20	\$9,115.58	\$3,143.89
Offsets to outlays	7,424.57	3,535.49	2,200.12	—
<i>Departmental</i>	<i>7,424.57</i>	<i>3,535.40</i>	<i>2,200.12</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,500.00	11,000.00	5,500.00	2,131.41
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,500.00</i>	<i>11,000.00</i>	<i>5,500.00</i>	<i>2,000.00</i>
Unpaid warrants or orders, current year	—	—	—	131.41
<i>Premiums</i>	—	—	—	—
Transfers	42.46	75.60	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>42.46</i>	<i>75.60</i>	—	—
Refunds	36.51	54.91	10.13	—
Agency, trust, and investment	1,891.70	1,270.29	1,405.33	1,012.48
<i>Taxes and licenses for State</i>	<i>852.03</i>	<i>680.00</i>	<i>852.03</i>	<i>511.22</i>
<i>Taxes for county</i>	<i>690.22</i>	<i>386.00</i>	<i>482.50</i>	<i>466.46</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>279.25</i>	<i>92.09</i>	—	—
<i>All other</i>	<i>70.20</i>	<i>112.20</i>	<i>70.80</i>	<i>34.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$25,048.34	\$24,727.61	\$22,252.53	\$8,022.38
Premiums	—	—	—	—
Municipal indebtedness	10,500.00	11,000.00	5,500.00	2,131.41
Transfers and refunds	78.97	130.51	10.13	—
Agency, trust, and investment	1,891.70	1,270.29	1,405.33	1,012.48
Total receipts	\$37,519.01	\$37,128.41	\$29,167.99	\$11,166.27
<i>Balance on hand, including funds</i>	<i>5,246.66</i>	<i>2,772.81</i>	<i>3,883.65</i>	<i>234.23</i>
GRAND TOTAL	\$42,765.67	\$39,901.22	\$33,051.64	\$11,400.50

Graded According to Population of 1935¹—Continued.

PAYMENTS.	Alford POPULATION 210	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158
Maintenance	\$19,433.12	\$28,830.24	\$16,424.59	\$7,759.62
<i>Departmental</i>	<i>19,332.72</i>	<i>28,633.87</i>	<i>16,350.62</i>	<i>7,759.62</i>
General government	1,242.16	1,753.36	853.38	696.82
Protection of persons and property	23.75	256.51	146.25	72.88
Health and sanitation	302.32	147.87	170.36	25.00
Highways	6,943.73	16,521.46	7,668.20	—
Charities	4,624.71	2,497.30	1,301.86	2,746.52
Soldiers' benefits	—	—	—	—
Schools	5,740.20	6,812.94	5,640.80	4,151.13
Libraries	65.10	286.38	38.01	29.58
Recreation	8.97	8.20	41.42	5.69
Pensions	—	—	—	—
Unclassified	381.78	349.85	490.34	32.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.40</i>	<i>196.37</i>	<i>70.62</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>3.35</i>	<i>—</i>
Interest	197.50	35.25	98.92	158.90
<i>Loans, general purposes</i>	<i>197.50</i>	<i>35.25</i>	<i>98.92</i>	<i>158.90</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,166.38	2,841.53	9,227.84	55.00
<i>Departmental</i>	<i>9,166.38</i>	<i>2,841.53</i>	<i>9,227.84</i>	<i>55.00</i>
General government	—	—	—	55.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,916.63	2,746.60	9,227.84	—
Charities	—	—	—	—
Schools	249.75	55.40	—	—
Libraries	—	39.53	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,500.00	6,000.00	5,500.00	2,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>5,500.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.46	75.60	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.46</i>	<i>75.60</i>	<i>—</i>	<i>—</i>
Refunds	36.51	54.91	10.13	—
Agency, trust, and investment	1,875.46	1,316.26	1,405.33	1,076.98
<i>Taxes and licenses for State</i>	<i>852.03</i>	<i>680.00</i>	<i>852.03</i>	<i>511.22</i>
<i>Taxes for county</i>	<i>690.22</i>	<i>386.00</i>	<i>482.50</i>	<i>466.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>263.01</i>	<i>138.08</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>70.20</i>	<i>112.20</i>	<i>70.80</i>	<i>99.30</i>
RECAPITULATION.				
Maintenance and interest	\$19,630.62	\$28,865.49	\$16,523.51	\$7,918.52
Permanent debt (except from sinking funds)	500.00	—	—	350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,166.38	2,841.53	9,227.84	55.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	6,000.00	5,500.00	2,000.00
Transfers (except to sinking funds) and refunds	78.97	130.51	10.13	—
Agency, trust, and investment	1,875.46	1,316.26	1,405.33	1,076.98
Total payments	\$41,251.43	\$39,153.79	\$32,666.81	\$11,490.50
<i>Balance on hand, including funds</i>	<i>1,514.24</i>	<i>747.43</i>	<i>384.83</i>	<i>—</i>
GRAND TOTAL	\$42,765.67	\$39,901.22	\$33,051.64	\$11,490.50

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Peru POPULATION 151	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94
REVENUE.	\$24,317.30	\$20,448.20	\$17,455.90	\$7,995.68
General	21,176.10	19,215.31	16,664.21	7,653.68
<i>Taxes</i>	11,002.35	10,739.54	15,540.33	3,420.95
Property, poll, and income	10,953.35	10,577.43	15,401.97	3,384.58
Corporation, bank, etc.	49.00	162.11	138.36	36.37
<i>Licenses and permits</i>	—	3.00	6.00	614.00
<i>Fines and forfeits</i>	—	3.00	—	—
<i>Grants and gifts</i>	10,173.75	8,469.77	1,117.88	3,618.73
For expenses	10,173.75	8,469.77	1,117.88	3,618.73
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,141.20	1,232.89	791.69	342.00
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	190.96	296.97	20.47	100.00
<i>Departmental</i>	2,884.02	763.88	15.68	239.50
General government	1.00	—	—	—
Protection of persons and property . . . . .	.50	.63	—	12.00
Health and sanitation	—	—	—	—
Highways	2,814.02	543.25	—	—
Charities	40.00	220.00	—	227.50
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	28.50	—	15.68	—
<i>Public service enterprises</i>	—	—	752.98	—
Electric light	—	—	562.98	—
Water	—	—	190.00	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	2.50
<i>Interest</i>	66.22	172.04	2.56	—
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	—
All other	66.22	172.04	2.56	—
NON-REVENUE.	\$6,592.67	\$5,465.44	\$7,754.87	\$1,309.00
Offsets to outlays	200.00	3,600.00	—	367.50
<i>Departmental</i>	200.00	3,600.00	—	367.50
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	—	2,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	—	2,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	—	300.00
<i>From sinking funds</i>	—	—	—	300.00
<i>All other</i>	—	—	—	—
Refunds	123.46	224.41	717.49	—
Agency, trust, and investment	1,269.21	1,641.03	5,037.38	641.50
<i>Taxes and licenses for State</i>	681.63	1,022.44	2,896.91	340.81
<i>Taxes for county</i>	552.18	578.99	2,153.27	276.09
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
<i>All other</i>	35.40	39.60	7.20	24.60
RECAPITULATION.				
Revenue and offsets to outlays	\$24,517.30	\$24,048.20	\$17,455.90	\$8,363.18
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	—	2,000.00	—
Transfers and refunds	123.46	224.41	717.49	300.00
Agency, trust, and investment	1,269.21	1,641.03	5,037.38	641.50
Total receipts	\$30,909.97	\$25,913.64	\$25,210.77	\$9,304.68
<i>Balance on hand, including funds</i>	4,208.85	4,530.51	5,717.10	2,133.50
GRAND TOTAL	\$35,113.82	\$30,444.15	\$30,927.87	\$11,438.18

Graded According to Population of 1935 — Continued.

PAYMENTS.	Peru POPULATION 151	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94
Maintenance	\$19,431.23	\$18,794.71	\$17,517.25	\$7,354.87
<i>Departmental</i>	<i>19,371.23</i>	<i>18,770.21</i>	<i>10,788.24</i>	<i>7,283.79</i>
General government	1,785.22	1,398.29	2,380.73	797.37
Protection of persons and property	97.63	225.74	574.57	46.99
Health and sanitation	171.00	230.42	758.83	47.50
Highways	8,221.98	9,723.05	1,589.00	2,099.08
Charities	2,613.17	720.36	75.44	1,271.97
Soldiers' benefits	—	170.80	—	56.00
Schools	5,243.58	6,075.53	5,212.48	2,883.14
Libraries	—	75.00	73.79	—
Recreation	15.12	9.07	22.76	4.34
Pensions	—	—	—	—
Unclassified	1,223.53	141.95	100.64	77.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,529.01</i>	<i>—</i>
Electric light	—	—	3,209.47	—
Water	—	—	2,890.36	—
All other	—	—	429.18	—
<i>Cemeteries</i>	<i>60.00</i>	<i>24.50</i>	<i>200.00</i>	<i>71.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	150.55	—	368.50	—
<i>Loans, general purposes</i>	<i>150.55</i>	<i>—</i>	<i>368.50</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,454.39	8,362.56	2,500.00	2,795.90
<i>Departmental</i>	<i>5,454.39</i>	<i>8,362.56</i>	<i>2,500.00</i>	<i>2,795.90</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,438.31	8,040.01	2,500.00	2,795.90
Charities	—	—	—	—
Schools	16.08	322.55	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,000.00	—	3,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	300.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	123.46	224.41	717.49	—
Agency, trust, and investment	1,269.21	1,641.03	5,037.38	941.50
<i>Taxes and licenses for State</i>	<i>681.63</i>	<i>1,022.44</i>	<i>2,896.91</i>	<i>340.81</i>
<i>Taxes for county</i>	<i>552.18</i>	<i>578.99</i>	<i>2,133.27</i>	<i>276.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>All other</i>	<i>35.40</i>	<i>39.60</i>	<i>7.20</i>	<i>24.60</i>
RECAPITULATION.				
Maintenance and interest	\$19,581.78	\$18,794.71	\$17,885.75	\$7,354.87
Permanent debt (except from sinking funds)	—	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,454.39	8,362.56	2,500.00	2,795.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	—	2,000.00	—
Transfers (except to sinking funds) and refunds	123.46	224.41	717.49	300.00
Agency, trust, and investment	1,269.21	1,641.03	5,037.38	941.50
Total payments	\$30,428.84	\$29,022.71	\$29,140.62	\$11,392.27
Balance on hand, including funds	4,684.98	1,421.44	1,787.25	45.91
GRAND TOTAL	\$35,113.82	\$30,444.15	\$30,927.87	\$11,438.18

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.		Mount Washington POPULATION 64
REVENUE.		\$10,627.00
General		9,618.75
<i>Taxes</i>		<i>4,723.25</i>
Property, poll, and income		4,698.85
Corporation, bank, etc.		24.40
<i>Licenses and permits</i>		<i>17.50</i>
<i>Fines and forfeits</i>		<i>—</i>
<i>Grants and gifts</i>		<i>4,878.00</i>
For expenses		4,873.00
For outlays		—
All other		—
Commercial		1,008.25
<i>Special assessments</i>		<i>—</i>
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		<i>283.64</i>
<i>Departmental</i>		<i>659.12</i>
General government		49.40
Protection of persons and property		11.10
Health and sanitation		—
Highways		596.50
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		2.12
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
<i>Interest</i>		<i>65.49</i>
On sinking funds		—
On trust and investment funds		30.29
All other		35.20
NON-REVENUE.		\$2,262.29
Offsets to outlays		1,125.65
<i>Departmental</i>		<i>1,125.65</i>
<i>Public service enterprises</i>		<i>—</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		—
<i>Loans, general purposes</i>		<i>—</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>—</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>
<i>Premiums</i>		<i>—</i>
Transfers		61.72
<i>From sinking funds</i>		<i>—</i>
All other		61.72
Refunds		14.65
Agency, trust, and investment		1,060.27
<i>Taxes and licenses for State</i>		<i>611.22</i>
<i>Taxes for county</i>		<i>414.13</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>61.72</i>
All other		73.20
RECAPITULATION.		
Revenue and offsets to outlays		\$11,752.65
Premiums		—
Municipal indebtedness		76.37
Transfers and refunds		1,060.27
Agency, trust, and investment		—
Total receipts		\$12,889.29
Balance on hand, including funds		3,682.71
GRAND TOTAL		\$16,572.00

Graded According to Population of 1935 — Continued.

PAYMENTS.										Mount Washington POPULATION 64
Maintenance										\$10,219.61
<i>Departmental</i>										<i>10,204.61</i>
General government										877.99
Protection of persons and property										61.50
Health and sanitation										49.00
Highways										4,777.51
Charities										616.31
Soldiers' benefits										—
Schools										3,726.99
Libraries										34.52
Recreation										4.73
Pensions										—
Unclassified										56.06
<i>Public service enterprises</i>										<i>—</i>
Electric light										—
Water										—
All other										—
<i>Cemeteries</i>										<i>15.00</i>
<i>Administration of trust funds</i>										<i>—</i>
Interest										—
<i>Loans, general purposes</i>										<i>—</i>
<i>Loans, public service enterprises</i>										<i>—</i>
<i>Loans, cemeteries</i>										<i>—</i>
Outlays										5,241.19
<i>Departmental</i>										<i>5,241.19</i>
General government										—
Protection of persons and property										—
Health and sanitation										—
Highways										5,184.24
Charities										—
Schools										56.95
Libraries										—
Recreation										—
Unclassified										—
<i>Public service enterprises</i>										<i>—</i>
Electric light										—
Water										—
All other										—
<i>Cemeteries</i>										<i>—</i>
Municipal indebtedness										—
<i>From sinking funds</i>										<i>—</i>
<i>From revenue and other sources</i>										<i>—</i>
<i>Bonds refunded, current year</i>										<i>—</i>
<i>Temporary loans (including revenue loans)</i>										<i>—</i>
<i>Warrants or orders, previous years</i>										<i>—</i>
Transfers										61.72
<i>To sinking funds from revenue</i>										<i>—</i>
<i>All other</i>										<i>61.72</i>
Refunds										14.65
Agency, trust, and investment										1,028.84
<i>Taxes and licenses for State</i>										<i>511.22</i>
<i>Taxes for county</i>										<i>414.13</i>
<i>Expenditures for grade crossings</i>										<i>—</i>
<i>Sinking and other permanent funds</i>										<i>30.29</i>
<i>All other</i>										<i>73.20</i>

RECAPITULATION.

Maintenance and interest	\$10,219.61
Permanent debt (except from sinking funds)	—
Sinking fund requirements from revenue	—
Outlays	5,241.19
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	—
Transfers (except to sinking funds) and refunds	76.37
Agency, trust, and investment	1,028.84
Total payments	\$16,566.01
Balance on hand, including funds	5.99
GRAND TOTAL	\$16,572.00

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (225 TOWNS).		POPULATION 397,689
REVENUE.		\$27,404,455.33
General		21,749,209.58
<i>Taxes</i>		16,657,119.41
Property, poll, and income		15,885,619.14
Corporation, bank, etc.		771,500.27
<i>Licenses and permits</i>		300,510.17
<i>Fines and forfeits</i>		19,432.93
<i>Grants and gifts</i>		4,771,561.20
For expenses		4,456,900.73
For outlays		314,660.42
All other		585.87
Commercial		5,655,245.75
<i>Special assessments</i>		28,745.41
To meet expenses		17,821.46
To meet outlays		10,923.95
<i>Privileges</i>		960,912.58
<i>Departmental</i>		1,729,540.67
General government		55,493.41
Protection of persons and property		25,856.00
Health and sanitation		41,809.79
Highways		576,056.34
Charities		1,677,959.66
Soldiers' benefits		29,550.27
Schools		273,645.75
Libraries		10,347.63
Recreation		6,019.63
Unclassified		132,802.19
<i>Public service enterprises</i>		1,433,896.08
Electric light		612,666.03
Water		813,901.47
All other		7,328.58
<i>Cemeteries</i>		96,168.41
<i>Interest</i>		405,982.60
On sinking funds		—
On trust and investment funds		163,438.73
All other		242,543.87
NON-REVENUE.		\$16,328,339.26
Offsets to outlays		1,013,849.26
<i>Departmental</i>		1,005,043.58
<i>Public service enterprises</i>		8,805.68
<i>Cemeteries</i>		—
Municipal indebtedness		11,610,392.36
<i>Loans, general purposes</i>		1,727,805.40
<i>Loans, public service enterprises</i>		306,490.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		2,562.96
<i>Temporary loans (including revenue loans)</i>		9,563,000.86
<i>Unpaid warrants or orders, current year</i>		4,927.66
<i>Premiums</i>		5,605.48
Transfers		201,598.79
<i>From sinking funds</i>		—
All other		201,598.79
Refunds		100,344.92
Agency, trust, and investment		3,402,153.93
<i>Taxes and licenses for State</i>		1,510,915.51
<i>Taxes for county</i>		1,058,843.65
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		727,706.07
All other		109,688.70
RECAPITULATION.		
Revenue and offsets to outlays		\$28,418,304.59
Premiums		5,605.48
Municipal indebtedness		11,604,786.88
Transfers and refunds		301,943.71
Agency, trust, and investment		3,402,153.93
Total receipts		\$43,732,794.59
Balance on hand, including funds		4,940,415.37
GRAND TOTAL		\$48,673,209.96

¹ Includes \$631.86 from administration of trust funds.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (225 TOWNS).		POPULATION 397,680
Maintenance		\$24,877,517.09
<i>Departmental</i>		<i>23,649,185.87</i>
General government		1,457,898.39
Protection of persons and property		1,687,968.62
Health and sanitation		807,822.71
Highways		5,214,545.48
Charities		5,927,908.93
Soldiers' benefits		295,929.57
Schools		7,266,585.10
Libraries		299,267.96
Recreation		155,444.42
Pensions		10,264.70
Unclassified		515,549.99
<i>Public service enterprises</i>		<i>1,017,785.51</i>
Electric light		516,119.09
Water		492,301.87
All other		9,364.55
<i>Cemeteries</i>		<i>208,315.38</i>
<i>Administration of trust funds</i>		<i>2,230.33</i>
Interest		373,363.29
<i>Loans, general purposes</i>		<i>1,219,561.26</i>
<i>Loans, public service enterprises</i>		<i>2,153,802.03</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		4,123,337.53
<i>Departmental</i>		<i>3,675,685.27</i>
General government		126,922.74
Protection of persons and property		142,520.76
Health and sanitation		157,401.28
Highways		2,224,049.70
Charities		2,586.38
Schools		859,599.38
Libraries		36,194.05
Recreation		99,057.70
Unclassified		27,353.28
<i>Public service enterprises</i>		<i>423,897.52</i>
Electric light		106,414.09
Water		315,716.56
All other		1,766.87
<i>Cemeteries</i>		<i>23,754.74</i>
Municipal indebtedness		10,104,091.42
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>3,128,817.84</i>
<i>Bonds refunded, current year</i>		<i>2,562.96</i>
<i>Temporary loans (including revenue loans)</i>		<i>8,812,742.36</i>
<i>Warrants or orders, previous years</i>		<i>963.26</i>
Transfers		201,598.79
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>201,598.79</i>
Refunds		109,344.92
Agency, trust, and investment		3,386,472.10
<i>Taxes and licenses for State</i>		<i>1,510,915.51</i>
<i>Taxes for county</i>		<i>1,053,843.65</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>712,083.53</i>
<i>All other</i>		<i>109,629.41</i>
RECAPITULATION.		
Maintenance and interest		\$25,250,880.38
Permanent debt (except from sinking funds)		3,128,817.84
Sinking fund requirements from revenue		—
Outlays		4,123,337.53
Permanent debt from sinking funds		—
Bonds refunded, current year		2,562.96
Temporary loans		8,813,710.62
Transfers (except to sinking funds) and refunds		301,943.71
Agency, trust, and investment		3,386,472.10
Total payments		\$43,166,725.14
Balance on hand, including funds		5,506,484.82
GRAND TOTAL		\$48,673,209.96

¹ Includes \$1,443.75 paid from balances of Federal grants for outlays.

² Includes \$431 paid from proceeds of sale of electric light plant.

³ Includes \$28,823.41 paid from balances of Federal grants for outlays; \$3,144.03 paid from sea wall assessment reserve; \$1,800 paid from gifts for outlays; \$1,800 paid from proceeds of sale of electric light plant; \$1,617 paid from sale of real estate.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness by Character of Obligation — 1938.*

TOWNS. (Population under 5,000)	TOTALS	Loans			TEMPORARY LOANS			Warrants or Orders
		for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Revenue	Anticipation Highway Reimbursement	Anticipation Federal Grant	
Blackstone	\$157,320.00	\$87,320.00	—	—	\$70,000.00	—	—	—
Dudley	132,000.00	84,000.00	—	\$2,000.00	35,000.00	\$10,000.00	—	—
Wilmington	458,192.69	28,000.00	\$28,392.69	261,800.00	140,000.00	—	—	—
Leicester	245,558.04	102,300.00	5,558.04	—	114,000.00	24,000.00	—	—
Westport	131,000.00	80,500.00	—	500.00	50,000.00	—	—	—
Sydney	110,000.00	75,000.00	—	—	35,000.00	—	—	—
Templeton	109,331.61	51,500.00	2,831.61	—	55,000.00	—	—	—
Dalton	61,320.00	61,320.00	—	—	—	—	—	—
Williamstown	41,000.00	41,000.00	—	—	—	—	—	—
Oxford	130,000.00	74,000.00	—	—	55,000.00	1,000.00	—	—
Lee	137,400.00	79,900.00	—	—	75,000.00	2,500.00	—	—
Medfield	214,000.00	21,000.00	—	133,000.00	60,000.00	—	—	—
Wrentham	61,000.00	53,000.00	—	8,000.00	—	—	—	—
Provincetown	32,000.00	42,000.00	—	—	10,000.00	7,500.00	—	—
Acushnet	38,750.00	31,250.00	—	—	—	—	—	—
Holden	67,000.00	24,000.00	—	8,000.00	35,000.00	—	—	—
Belchertown	29,800.00	9,800.00	—	—	20,000.00	—	—	—
Ayer	81,000.00	56,000.00	—	—	25,000.00	—	—	—
Weston	333,000.00	136,000.00	—	147,000.00	50,000.00	—	—	—
Schuette	807,500.00	54,500.00	—	653,000.00	100,000.00	—	—	—
Westford	100,900.00	50,900.00	—	—	50,000.00	—	—	—
Sharon	223,192.53	79,500.00	9,192.53	34,500.00	100,000.00	—	—	—
East Bridgewater	127,764.22	79,000.00	1,264.22	17,500.00	30,000.00	—	—	—
Warren	109,300.00	59,500.00	3,800.00	—	40,000.00	6,000.00	—	—
Rockport	305,875.00	172,875.00	—	133,000.00	—	—	—	—
Barre	20,000.00	—	—	—	20,000.00	—	—	—
Nantucket	187,500.00	153,500.00	—	34,000.00	—	—	—	—
Cohasset	55,000.00	55,000.00	—	—	—	—	—	—
East Longmeadow	87,700.00	49,000.00	—	23,500.00	—	—	—	—
Holbrook	99,200.00	75,200.00	—	7,000.00	10,000.00	15,200.00	—	—
West Bridgewater	11,300.00	—	—	11,300.00	—	7,000.00	—	—
Wayland	135,000.00	66,000.00	—	29,000.00	40,000.00	—	—	—
Bourne	66,500.00	66,500.00	—	—	—	—	—	—
Medway	108,784.52	24,800.00	3,384.52	15,000.00	65,000.00	—	—	—
North Brookfield	43,350.00	3,200.00	—	2,150.00	40,000.00	—	—	—
Bedford	51,600.00	34,000.00	—	17,600.00	—	—	—	—

TABLE II. — *Outstanding Indebtedness by Character of Obligation — 1938 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Federal Grant	
Millis	\$71,000.00	\$54,000.00	—	\$17,000.00	—	—	—	—
Yarmouth	137,000.00	86,000.00	—	51,000.00	—	—	—	—
Marshfield	591,000.00	131,000.00	—	460,000.00	—	—	—	—
Norfolk	20,000.00	—	—	—	\$20,000.00	—	—	—
Asburnham	11,000.00	1,000.00	—	—	10,000.00	—	—	—
Chatham	30,000.00	30,000.00	—	—	—	—	—	—
Dennis	40,000.00	37,500.00	—	—	—	\$2,500.00	—	—
Georgetown	117,500.00	6,500.00	—	104,000.00	7,000.00	—	—	—
Middleton	82,500.00	47,500.00	—	—	35,000.00	—	—	—
Westminster	55,000.00	30,000.00	—	—	25,000.00	—	—	—
Northfield	—	—	—	—	—	—	—	—
Townsend	137,226.23	—	\$774.51	116,000.00	20,000.00	—	—	\$451.72
Stockbridge	101,600.00	73,000.00	—	—	25,000.00	3,600.00	—	—
Sturbridge	131,150.00	41,150.00	—	79,000.00	—	11,000.00	—	—
Millville	52,500.00	22,500.00	—	—	30,000.00	—	—	—
Lynnfield	47,000.00	32,000.00	—	—	15,000.00	—	—	—
Marion	136,000.00	135,000.00	—	1,000.00	—	—	—	—
Williamsburg	27,000.00	27,000.00	—	—	—	—	—	—
Tisbury	57,000.00	54,000.00	—	3,000.00	—	—	—	—
Freetown	20,000.00	—	—	—	20,000.00	—	—	—
Sheffield	9,000.00	9,000.00	—	—	—	—	—	—
Nahant	99,700.00	43,000.00	—	16,700.00	40,000.00	—	—	—
Mattapoisett	47,300.00	24,000.00	—	23,300.00	—	—	—	—
Norwell	133,000.00	88,000.00	—	—	45,000.00	—	—	—
Cheshire	31,000.00	11,000.00	—	—	20,000.00	—	—	—
Oak Bluffs	121,000.00	96,000.00	—	—	25,000.00	—	—	—
Sudbury	67,000.00	42,000.00	—	—	25,000.00	—	—	—
Pembroke	224,000.00	64,000.00	—	160,000.00	—	—	—	—
Plainville	2,622.52	1,000.00	—	—	—	—	—	1,622.52
Shelburne	20,000.00	20,000.00	—	—	—	—	—	—
Newbury	26,349.94	6,349.94	—	—	20,000.00	—	—	—
Lincoln	50,000.00	—	—	50,000.00	—	—	—	—
Carver	—	—	—	—	—	—	—	—
Sterling	84,000.00	36,000.00	—	38,000.00	10,000.00	8,000.00	—	—
Calran	14,000.00	6,000.00	—	—	—	—	—	—
Buckland	—	—	—	—	—	—	—	—

Southwick	163,204.94	26,000.00	6,360.94	65,400.00	50,000.00	15,504.00	
Littleton	59,500.00	54,000.00	—	5,500.00	—	—	
Sandwich	46,014.70	21,000.00	14.70	—	25,000.00	—	
Rowley	17,400.00	6,600.00	—	800.00	10,000.00	—	
Essex	—	—	—	—	—	—	
West Newbury	10,000.00	10,000.00	—	—	25,000.00	—	
Lakeville	104,650.00	3,750.00	—	75,900.00	—	—	
Orleans	90,000.00	90,000.00	—	—	—	—	
Edgartown	35,800.00	35,800.00	—	—	—	—	
Chester	77,200.00	13,700.00	—	33,500.00	30,000.00	—	
Boyiston	23,000.00	6,000.00	—	—	20,000.00	3,000.00	
Huntington	41,000.00	8,000.00	—	—	33,000.00	—	
Clarksburg	42,000.00	29,500.00	—	—	—	4,500.00	\$8,000.00
Tyngsborough	27,071.38	2,675.00	5,396.38	—	15,000.00	4,000.00	
Brookfield	26,000.00	9,000.00	—	14,000.00	—	3,000.00	
Dover	30,000.00	30,000.00	—	—	—	—	
Friering	—	—	—	—	—	—	
Russell	97,550.00	51,550.00	—	30,000.00	16,000.00	—	
Mendon	33,000.00	30,000.00	—	—	3,000.00	—	
West Brookfield	36,450.00	2,000.00	—	4,500.00	15,000.00	14,950.00	
Fanesborough	—	—	—	—	—	—	
Rochester	—	—	—	—	—	—	
Wenham	3,000.00	3,000.00	—	—	—	—	
Stow	10,000.00	—	—	—	10,000.00	—	
Sunderland	26,350.00	11,350.00	—	—	15,000.00	—	
Berkley	32,384.85	7,850.00	—	—	22,500.00	—	
Hinsdale	57,221.65	30,510.40	—	—	20,000.00	6,711.25	
West Stockbridge	32,000.00	12,000.00	—	—	20,000.00	—	
Whately	21,000.00	—	—	—	15,000.00	6,000.00	
Topsfield	45,000.00	45,000.00	—	—	—	—	
Berlin	15,000.00	2,500.00	—	—	7,500.00	5,000.00	
Hubbardston	20,000.00	20,000.00	—	—	—	—	
Gill	—	—	—	—	—	—	
Sherborn	1,823.25	—	—	—	1,500.00	323.25	
Barnardston	—	—	—	—	—	—	
Ashby	4,500.00	4,500.00	—	—	—	—	
Granby	—	—	—	—	—	—	
Southampton	46,000.00	—	—	46,000.00	—	—	
Conway	—	—	—	—	—	—	
Harvard	—	—	—	—	—	—	
Wellfleet	71,000.00	60,000.00	1,000.00	—	10,000.00	—	
East Brookfield	28,000.00	9,000.00	—	4,000.00	10,000.00	5,000.00	
Charlemont	4,500.00	4,500.00	—	—	—	—	
New Marlborough	38,000.00	18,000.00	—	—	20,000.00	—	

2,034.85

TABLE III. — *Relation of Indebtedness to Valuation — 1938.*

Note.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1938, together with the supplemental assessment of December, 1938.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, revenue loans, other temporary loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are fifty-one towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1938 including Motor Vehicles	Net Funded or Fixed Debt
1 Hanover	2,709	8.5	\$3,553,666	\$301,500.00
2 Southborough	2,109	8.3	3,193,475	266,000.00
3 Sturbridge	1,918	8.0	1,500,701	120,150.00
4 Pembroke	1,621	7.9	2,837,455	224,000.00
5 Marshfield	2,073	7.4	7,965,894	591,000.00
6 Paxton	731	7.3	1,042,182	76,500.00
7 Wilmington	4,493	6.4	4,497,180	289,800.00
8 Georgetown	2,009	6.2	1,790,508	110,500.00
9 West Newbury	1,475	6.0	1,321,040	79,650.00
10 North Reading	2,321	5.8	2,705,680	156,000.00
11 Northborough	2,396	5.3	2,233,780	119,200.00
12 Scituate	3,846	5.3	13,275,161	707,500.00
13 Medfield	4,162	5.2	2,948,980	154,000.00
14 Rockport	3,634	5.2	5,858,149	305,875.00
15 Townsend	1,942	5.2	2,236,654	116,000.00
16 Clarksburg	1,333	4.9	600,186	29,500.00
17 Southampton	954	4.6	1,003,491	46,000.00
18 Southwick	1,540	4.6	2,007,574	91,400.00
19 Burlington	2,146	4.3	2,443,517	106,000.00
20 Rutland	2,406	4.0	1,476,969	58,500.00
21 Norwell	1,666	3.9	2,245,320	88,000.00
22 Chester	1,362	3.8	1,247,392	47,200.00
23 Deerfield	2,963	3.7	4,318,275	158,000.00
24 Sterling	1,556	3.6	2,054,861	74,000.00
25 Blackstone	4,588	3.6	2,450,004	87,320.00
26 Monroe	240	3.5	720,788	25,000.00
27 Russell	1,283	3.4	2,410,696	81,550.00
28 Dudley	4,568	3.2	2,690,152	87,000.00
29 Bellingham	3,056	3.2	2,386,624	76,800.00
30 Norton	2,925	3.2	2,273,091	72,150.00
31 Harwich	2,373	3.1	6,990,474	220,000.00
32 Leicester	4,426	3.0	3,378,392	102,300.00
33 Avon	2,362	3.0	1,876,043	56,000.00
34 Hinsdale	1,144	3.0	1,028,027	30,510.40
35 Ashland	2,497	2.9	2,956,838	86,500.00
36 Wellfleet	948	2.8	2,125,237	60,000.00
37 Shirley	2,548	2.8	1,803,151	50,300.00
38 Mashpee	380	2.8	970,901	26,960.00
39 Warren	3,662	2.8	2,157,129	59,500.00
40 Blandford	469	2.7	836,985	22,200.00
41 New Braintree	436	2.6	610,402	16,000.00
42 Royalston	841	2.6	873,685	22,500.00
43 Weston	3,848	2.5	11,142,355	283,000.00
44 Holbrook	3,364	2.5	3,243,121	82,200.00
45 Oxford	4,249	2.5	2,973,005	74,000.00
46 Yarmouth	2,095	2.5	5,591,613	137,000.00
47 Millis	2,098	2.4	2,911,219	71,000.00
48 Marion	1,867	2.4	5,657,476	136,000.00
49 Hubbardston	1,000	2.4	834,303	20,000.00
50 Richmond	628	2.3	771,846	18,000.00
51 West Boylston	2,158	2.3	2,415,544	55,000.00
52 Middleton	1,975	2.3	2,090,874	47,500.00
53 Orleans	1,425	2.2	4,089,429	90,000.00
54 Millville	1,901	2.1	1,057,084	22,500.00
55 Mendon	1,265	2.1	1,418,280	30,000.00
56 East Bridgewater	3,670	2.1	4,570,410	96,500.00
57 Williamsburg	1,859	2.0	1,350,976	27,000.00
58 Oak Bluffs	1,657	2.0	4,910,920	96,000.00
59 Littleton	1,530	1.9	3,062,051	59,500.00
60 Hopkinton	2,616	1.9	2,952,397	55,500.00
61 Brookfield	1,309	1.9	1,241,154	23,000.00
62 Plympton	558	1.9	755,623	14,000.00
63 Wilbraham	2,869	1.8	3,247,876	60,000.00
64 Sharon	3,683	1.8	6,279,780	114,000.00
65 Lee	4,178	1.8	4,426,814	79,900.00
66 Templeton	4,302	1.8	2,867,689	51,500.00
67 Westminster	1,965	1.8	1,685,245	30,000.00
68 East Longmeadow	3,375	1.8	4,101,579	72,500.00
69 Hopedale	3,068	1.7	3,108,071	54,000.00
70 Dighton	3,116	1.7	3,248,256	56,000.00
71 Bedford	3,185	1.7	3,051,174	51,600.00
72 Stockbridge	1,921	1.7	4,409,070	73,000.00
73 Wayland	3,546	1.6	5,777,055	95,000.00
74 Wrentham	4,160	1.6	3,796,165	61,000.00
75 Sudbury	1,638	1.6	2,652,659	42,000.00
76 Swansea	4,327	1.6	4,792,041	75,000.00
77 Nantucket	3,495	1.5	12,385,943	187,500.00
78 Ayer	3,861	1.5	3,748,823	56,000.00
79 Hanson	2,417	1.5	2,874,905	42,000.00
80 Topsfield	1,113	1.5	3,090,280	45,000.00
81 Pepperell	3,004	1.4	2,773,941	40,000.00
82 Lincoln	1,573	1.4	3,482,749	50,000.00
83 Hamilton	2,235	1.4	5,692,504	79,500.00
84 Westport	4,355	1.4	5,884,886	81,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1938 — Concluded.*

Towns. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1938 including Motor Vehicles	Net Funded or Fixed Debt
85 Westford	3,789	1.3	\$3,838,602	\$50,900.00
86 Princeton	707	1.3	1,276,970	16,500.00
87 Mattapoisett	1,682	1.3	3,686,207	47,300.00
88 Rehoboth	2,777	1.3	2,649,934	34,000.00
89 Gay Head	158	1.3	165,329	2,100.00
90 Medway	3,268	1.2	3,243,635	40,400.00
91 Granville	704	1.2	1,903,676	23,500.00
92 Hawley	308	1.2	244,415	3,000.00
93 Heath	368	1.2	395,203	4,850.00
94 East Brookfield	945	1.2	1,063,813	13,000.00
95 New Marlborough	921	1.2	1,494,662	18,000.00
96 Goshen	257	1.2	363,539	4,250.00
97 Dalton	4,282	1.1	5,394,157	61,320.00
98 Acushnet	3,951	1.1	2,753,611	31,250.00
99 Charlton	2,366	1.1	1,928,643	21,500.00
100 Chilmark	253	1.1	721,661	8,000.00
101 Eastham	606	1.1	1,416,910	15,000.00
102 Tisbury	1,822	1.0	5,508,694	57,000.00
103 Raynham	2,208	1.0	1,846,352	19,000.00
104 Nahant	1,748	1.0	5,868,858	59,700.00
105 Truro	541	1.0	1,680,855	17,000.00
106 Sunderland	1,182	1.0	1,129,657	11,350.00
107 New Salem	443	1.0	449,947	4,500.00
108 West Stockbridge	1,138	1.0	1,206,050	12,000.00
109 Provincetown	4,071	1.0	4,405,362	42,000.00
110 Cheshire	1,660	0.9	1,177,646	11,000.00
111 Holden	3,914	0.9	3,494,280	32,000.00
112 Kingston	2,743	0.9	4,607,623	40,000.00
113 Berkley	1,156	0.9	908,477	7,850.00
114 Edgartown	1,399	0.8	4,262,438	35,800.00
115 Hardwick	2,379	0.8	1,942,223	15,750.00
116 Sandwich	1,516	0.8	2,734,268	21,000.00
117 Lynnfield	1,896	0.7	4,282,668	32,000.00
118 Lenox	2,706	0.7	6,108,331	45,000.00
119 Hatfield	2,433	0.7	2,715,475	20,000.00
120 Huntington	1,345	0.7	1,101,026	8,000.00
121 Dennis	2,017	0.7	5,217,754	37,500.00
122 Dover	1,305	0.7	4,187,213	30,000.00
123 Shelburne	1,606	0.7	2,796,537	20,000.00
124 Hampden	854	0.7	785,169	5,600.00
125 Bourne	3,336	0.7	9,704,461	66,500.00
126 Becket	723	0.6	852,606	5,500.00
127 Groveland	2,219	0.6	1,633,063	10,000.00
128 Belchertown	3,863	0.6	1,622,751	9,800.00
129 Williamstown	4,272	0.6	6,954,376	41,000.00
130 Boylston	1,361	0.6	1,022,786	6,000.00
131 Essex	1,486	0.6	1,767,979	10,000.00
132 Wales	382	0.6	365,521	2,050.00
133 Sheffield	1,810	0.5	1,639,089	9,000.00
134 Salisbury	2,245	0.5	2,985,579	16,000.00
135 Duxbury	2,244	0.5	7,500,399	40,000.00
136 Manchester	2,509	0.5	11,065,500	59,000.00
137 Cohasset	3,418	0.5	10,576,042	55,000.00
138 Lancaster	2,590	0.5	2,946,672	15,000.00
139 Rowley	1,495	0.5	1,508,624	7,400.00
140 Colrain	1,554	0.5	1,223,388	6,000.00
141 Alford	210	0.5	310,249	1,500.00
142 Otis	415	0.5	639,437	3,000.00
143 Chatham	2,050	0.5	6,627,824	30,000.00
144 West Brookfield	1,258	0.4	1,448,649	6,500.00
145 Dunstable	419	0.4	501,546	2,250.00
146 Plainfield	332	0.4	344,846	1,500.00
147 Charlemont	923	0.4	1,043,036	4,500.00
148 Acton	2,635	0.4	3,809,117	16,000.00
149 Ashby	957	0.4	1,094,882	4,500.00
150 Hull	2,619	0.4	17,866,433	65,000.00
151 Holliston	2,925	0.3	3,813,750	13,000.00
152 West Bridgewater	3,356	0.3	3,336,073	11,300.00
153 Brewster	715	0.3	2,318,716	7,000.00
154 Newbury	1,576	0.3	2,237,964	6,349.94
155 Warwick	565	0.3	394,073	1,000.00
156 Hadley	2,711	0.2	3,039,228	7,500.00
157 Merrimac	2,209	0.2	1,856,459	4,500.00
158 Douglas	2,403	0.2	1,677,764	4,000.00
159 Berlin	1,091	0.2	1,148,349	2,500.00
160 North Brookfield	3,186	0.2	2,467,494	5,350.00
161 Tyngsborough	1,331	0.2	1,313,725	2,675.00
162 Phillipston	423	0.2	405,435	800.00
163 Cummington	610	0.2	535,123	990.00
164 Groton	2,534	0.2	3,831,073	7,000.00
165 Chesterfield	445	0.2	560,031	900.00
166 Tyngsboro	243	0.2	448,004	700.00
167 Gosnold	129	0.2	1,287,063	2,000.00
168 Upton	2,163	0.1	1,388,370	1,500.00
169 Brimfield	892	0.1	1,036,921	1,100.00
170 Westwood	2,537	0.1	6,070,446	5,500.00
171 Bolton	739	0.1	1,154,199	1,000.00
172 Wenham	1,196	0.1	4,012,689	3,000.00
173 Plainville	1,606	0.1	1,565,891	1,000.00
174 Ashburnham	2,051	0.1	1,711,080	1,000.00
Totals	354,854	1.9	\$514,936,533	\$9,996,650.34

TABLE IV. — *Debt Transactions for 1938 Classified by Character of Obligation.*

Note.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 278), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 279 to 281). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 261, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Blackstone	\$75,400.00	—	—	\$70,000.00	—	—	\$12,100.00	—	—	\$85,000.00	—	—
Dudley	24,000.00	—	—	110,000.00	\$15,000.00	—	5,000.00	—	\$5,500.00	125,000.00	\$5,000.00	—
Wilmington	7,000.00	\$30,500.00	—	224,000.00	—	—	6,500.00	\$2,413.24	14,900.00	219,000.00	—	—
Leicester	82,000.00	—	—	174,000.00	24,000.00	—	6,400.00	2,828.00	—	173,000.00	—	—
Westport	30,000.00	—	—	175,000.00	—	—	6,400.00	—	500.00	225,000.00	—	—
Swansea	—	—	—	135,000.00	—	—	8,000.00	—	—	135,000.00	—	—
Templeton	13,500.00	3,000.00	—	130,000.00	—	—	8,000.00	168.39	—	125,000.00	—	—
Dalton	—	—	—	100,000.00	—	—	12,320.00	—	—	100,000.00	—	—
Williamstown	35,000.00	—	—	25,000.00	8,000.00	—	13,000.00	—	—	25,000.00	8,000.00	—
Oxford	54,000.00	—	—	85,000.00	6,000.00	—	8,000.00	—	—	70,000.00	5,000.00	—
Lee	7,900.00	—	—	175,000.00	2,500.00	—	14,200.00	—	—	200,000.00	—	—
Medfield	4,000.00	—	—	80,000.00	—	—	7,000.00	—	11,000.00	45,000.00	—	—
Wrentham	—	—	—	—	—	—	4,000.00	—	2,000.00	—	—	—
Provincetown	—	—	—	90,000.00	—	—	6,000.00	—	—	95,000.00	—	—
Acushnet	14,000.00	—	—	40,000.00	7,500.00	—	9,548.00	—	—	40,000.00	—	—
Holden	—	—	—	55,000.00	—	—	11,000.00	—	6,500.00	20,000.00	—	—
Belchertown	—	—	—	65,000.00	—	—	3,000.00	—	—	45,000.00	—	—
Ayer	8,000.00	—	—	50,000.00	—	—	6,000.00	—	—	25,000.00	—	—
Weston	—	—	—	100,000.00	—	—	14,000.00	—	23,000.00	100,000.00	—	—
Scituate	24,200.00	—	\$40,000.00	330,000.00	—	—	13,400.00	—	29,000.00	270,000.00	—	—
Westford	19,000.00	—	—	160,000.00	—	—	7,500.00	—	—	125,000.00	—	—
Sharon	20,000.00	11,500.00	—	200,000.00	—	—	15,200.00	2,307.47	4,500.00	175,000.00	3,500.00	—
East Bridgewater	15,500.00	1,200.00	—	90,000.00	6,000.00	—	6,000.00	4,735.78	3,500.00	90,000.00	—	—
Warren	—	—	—	90,000.00	—	—	12,000.00	—	—	90,000.00	—	—
Rockport	104,875.00	—	125,000.00	50,000.00	2,500.00	—	14,500.00	—	5,000.00	50,000.00	2,500.00	—
Barre	—	—	—	45,000.00	—	—	—	—	—	25,000.00	—	—
Nantucket	—	—	—	125,000.00	—	—	25,500.00	—	2,000.00	125,000.00	—	—
Cohasset	—	—	—	100,000.00	—	—	17,000.00	—	—	100,000.00	—	—
East Longmeadow	40,000.00	—	8,000.00	45,000.00	15,200.00	—	2,000.00	—	3,000.00	55,000.00	—	—
Holbrook	6,500.00	—	—	50,000.00	7,000.00	—	11,000.00	—	1,000.00	70,000.00	—	—
West Bridgewater	—	—	—	—	—	—	—	—	4,030.00	—	—	—
Wayland	—	—	4,500.00	80,000.00	5,301.11	—	6,250.00	—	4,500.00	70,000.00	21,901.11	—

Bourne	11,500.00	—	50,000.00	15,000.00	—	2,115.48	—	50,000.00	—
Medway	5,000.00	—	125,000.00	4,300.00	—	—	—	95,000.00	—
North Brookfield	—	5,500.00	40,000.00	2,200.00	—	—	—	40,000.00	—
Bedford	—	—	10,000.00	8,000.00	—	—	—	10,000.00	—
Dighton	—	—	60,000.00	4,000.00	—	—	—	75,000.00	—
Hopedale	—	—	100,000.00	6,000.00	—	—	—	100,000.00	—
Bellingham	63,000.00	5,000.00	75,000.00	5,500.00	—	—	—	35,000.00	—
Pepperell	40,000.00	—	—	—	—	—	—	—	—
Wilbraham	—	—	—	—	—	—	—	—	—
Deerfield	9,000.00	—	—	—	—	—	—	3,000.00	—
Holliston	1,000.00	—	30,000.00	10,000.00	—	—	—	—	—
Norton	6,000.00	—	120,000.00	2,000.00	—	—	—	120,000.00	—
Rehoboth	16,000.00	—	70,000.00	3,000.00	—	—	—	60,000.00	—
Kingston	—	—	42,000.00	—	—	—	—	32,000.00	—
Hadley	—	—	—	—	—	—	—	—	—
Hanover	12,500.00	—	170,000.00	8,650.00	—	—	—	12,000.00	—
Lenox	—	—	25,000.00	—	—	—	—	—	—
Acton	—	—	45,000.00	—	—	—	—	25,000.00	—
Hull	20,000.00	—	200,000.00	5,500.00	—	—	—	35,000.00	—
Hopkinton	—	2,500.00	119,000.00	—	—	—	—	100,000.00	—
Lancaster	—	14,000.00	40,000.00	—	—	—	—	103,000.00	—
Shirley	—	—	45,000.00	—	—	—	—	25,000.00	—
Westwood	—	—	50,000.00	—	—	—	—	35,000.00	—
Groton	—	—	—	23,800.00	—	—	—	30,000.00	—
Manchester	—	—	60,000.00	—	—	—	—	—	23,800.00
Ashland	7,500.00	4,500.00	80,000.00	—	—	—	—	60,000.00	—
Hatfield	—	—	20,000.00	10,000.00	—	—	—	50,000.00	—
Hanson	—	—	105,000.00	—	—	—	—	5,000.00	—
Sutton	—	—	79,000.00	6,000.00	—	—	—	6,000.00	—
Rutland	36,000.00	—	35,000.00	—	—	—	—	70,000.00	—
Douglas	—	—	60,500.00	5,000.00	—	—	—	20,000.00	—
Northborough	50,600.00	—	25,000.00	12,050.00	—	—	—	58,500.00	—
Hardwick	7,750.00	22,750.00	60,000.00	10,000.00	—	—	—	25,000.00	—
Harwich	—	—	50,000.00	—	—	—	—	100,000.00	—
Charlton	7,000.00	—	60,000.00	10,000.00	—	—	—	50,000.00	—
Avon	2,500.00	—	60,000.00	—	—	—	—	55,000.00	—
North Reading	9,500.00	2,000.00	85,000.00	17,250.00	—	—	5,073.60	60,000.00	—
Salisbury	6,000.00	10,000.00	180,000.00	—	—	—	—	100,000.00	—
Duxbury	—	—	20,000.00	—	—	—	—	50,000.00	—
Hamilton	—	6,500.00	40,000.00	—	—	—	—	20,000.00	—
Groveland	—	—	—	—	—	—	—	40,000.00	—
Merrimac	4,500.00	14,750.00	62,000.00	3,100.00	—	—	—	67,000.00	—
Raynham	—	—	20,500.00	—	—	—	—	20,000.00	—
Upton	1,500.00	—	20,000.00	—	—	—	—	20,000.00	—

TABLE IV. — Debt Transactions for 1938 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED						CANCELED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
West Boylston	—	—	—	\$30,000.00	—	—	\$4,000.00	—	—	\$30,000.00	—	—
Burlington	\$96,000.00	\$5,000.00	—	160,000.00	—	—	2,000.00	\$5,843.30	—	146,080.00	—	—
Lunenburg	—	—	—	15,000.00	—	—	—	—	—	15,000.00	—	—
Southborough	—	—	—	—	—	—	2,000.00	—	\$12,000.00	—	—	—
Millis	—	—	—	40,000.00	—	—	9,000.00	—	3,000.00	40,000.00	—	—
Yarmouth	—	—	—	30,000.00	—	—	13,000.00	—	4,000.00	30,000.00	—	—
Marshfield	100,000.00	—	\$20,000.00	100,000.00	—	—	11,000.00	—	32,000.00	100,000.00	—	—
Norfolk	—	—	—	30,000.00	—	—	—	—	—	25,000.00	—	—
Ashburnham	—	—	—	20,000.00	—	—	1,500.00	—	—	10,000.00	—	—
Chatham	—	—	—	—	—	—	6,000.00	—	—	—	—	—
Dennis	—	—	—	20,000.00	\$2,500.00	—	10,500.00	—	—	20,000.00	—	—
Georgetown	3,000.00	—	17,000.00	33,000.00	—	—	4,600.00	—	4,000.00	26,000.00	—	—
Middleton	—	—	—	60,000.00	—	—	5,500.00	—	—	60,000.00	—	—
Westminster	1,500.00	—	—	25,000.00	—	—	25,000.00	—	—	—	—	—
Northfield	—	—	—	20,000.00	—	—	5,000.00	—	—	26,000.00	—	—
Townsend	—	3,000.00	—	40,000.00	10,000.00	\$451.72	—	3,119.20	11,300.00	60,000.00	\$10,000.00	\$901.21
Stockbridge	63,000.00	—	—	75,000.00	3,600.00	—	9,500.00	—	—	50,000.00	—	—
Sturbridge	41,150.00	—	—	10,000.00	11,000.00	—	—	—	5,000.00	10,000.00	—	—
Millville	—	—	—	50,000.00	—	—	13,250.00	—	—	20,000.00	—	—
Lynnfield	—	—	—	70,000.00	—	—	5,500.00	1,827.49	—	70,000.00	—	—
Marion	—	—	—	45,000.00	—	—	10,000.00	—	1,000.00	45,000.00	—	—
Williamsburg	—	—	—	15,000.00	—	—	3,000.00	—	—	15,000.00	—	—
Tisbury	—	—	—	20,000.00	—	—	9,000.00	—	3,000.00	20,000.00	—	—
Freetown	—	—	—	40,600.00	—	—	—	—	—	40,000.00	—	—
Sheffield	—	—	—	10,000.00	—	—	2,000.00	—	—	10,000.00	—	—
Nahant	—	—	—	110,000.00	—	—	7,000.00	—	7,000.00	110,000.00	—	—
Mattapoisett	—	—	10,000.00	30,000.00	—	—	2,000.00	—	7,600.00	30,000.00	5,250.00	—
Norwell	—	—	—	80,000.00	—	—	7,000.00	—	—	70,000.00	—	—
Cheshire	—	—	—	50,000.00	—	—	4,700.00	—	—	50,000.00	—	—
Oak Bluffs	—	—	—	75,000.00	—	—	15,700.00	—	—	80,000.00	—	—
Sudbury	1,000.00	—	—	50,000.00	—	—	6,000.00	—	—	50,000.00	—	—
Pembroke	—	—	—	48,000.00	—	—	6,000.00	—	8,000.00	48,000.00	—	—
Plainville	—	—	—	—	—	1,622.52	1,000.00	—	—	—	—	—
Shelburne	—	—	—	8,000.00	4,000.00	—	4,000.00	—	—	8,000.00	4,000.00	—
Newbury	—	—	—	70,000.00	—	—	2,000.00	—	—	60,000.00	—	—
Lincoln	—	—	50,000.00	15,000.00	3,084.50	—	—	—	—	15,000.00	3,084.50	—

TABLE IV. — Debt Transactions for 1938 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED					Warrants or Orders	CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Wellfleet . . .	\$61,000.00	\$1,000.00	—	\$20,000.00	—	—	\$2,000.00	\$1,000.00	—	\$30,000.00	—	—
East Brookfield . . .	3,000.00	—	—	30,000.00	\$5,000.00	—	1,000.00	—	\$1,000.00	27,000.00	\$7,500.00	—
Charlenton . . .	4,500.00	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—
New Marlborough . . .	—	—	—	40,000.00	—	—	2,500.00	—	—	35,000.00	—	—
Ashfield . . .	—	—	—	—	—	—	—	—	—	—	—	—
Brimfield . . .	—	—	—	20,000.00	16,000.00	—	1,100.00	—	—	30,000.00	9,000.00	—
Hampden . . .	—	—	—	12,000.00	—	—	1,200.00	—	—	12,000.00	—	—
Royalston . . .	22,500.00	—	—	30,000.00	8,600.00	—	—	—	—	20,000.00	8,200.00	—
Halifax . . .	—	—	—	15,000.00	—	—	—	—	—	—	—	—
Bolton . . .	—	—	—	15,000.00	—	—	4,300.00	—	—	15,000.00	—	—
Paxton . . .	—	—	—	15,000.00	5,000.00	—	2,500.00	—	—	10,000.00	5,000.00	—
Boxford . . .	—	—	—	15,000.00	—	—	1,000.00	—	—	15,000.00	—	—
Leverett . . .	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Becket . . .	500.00	—	—	32,450.00	5,000.00	—	2,000.00	—	—	32,450.00	—	—
Petersham . . .	—	—	—	—	—	—	—	—	—	—	—	—
Brewster . . .	—	—	—	15,000.00	—	—	2,000.00	—	—	15,000.00	—	—
Princeton . . .	1,000.00	—	—	23,500.00	—	—	2,900.00	—	—	15,500.00	—	—
Granville . . .	—	—	—	25,000.00	—	—	4,000.00	—	—	25,000.00	—	—
Carlisle . . .	—	—	—	25,000.00	—	—	—	—	—	—	—	—
Richmond . . .	—	—	—	—	—	—	2,000.00	—	—	—	—	—
Cummington . . .	—	—	\$990.00	17,000.00	—	—	—	—	—	17,000.00	—	—
Eastham . . .	—	—	—	10,000.00	5,000.00	—	2,000.00	—	—	10,000.00	—	—
Egremont . . .	—	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—
Warwick . . .	—	—	—	4,000.00	—	—	1,000.00	—	—	4,000.00	—	—
Plympton . . .	—	—	—	36,000.00	—	—	2,500.00	—	—	38,000.00	—	—
Truro . . .	—	—	—	10,000.00	—	—	1,000.00	—	—	10,000.00	—	—
Worthington . . .	—	—	—	10,000.00	5,000.00	—	—	—	—	10,000.00	—	—
Pelham . . .	—	—	—	—	—	—	500.00	—	—	—	—	—
Sandisfield . . .	—	—	—	12,000.00	—	—	—	—	—	3,000.00	—	—
Blandford . . .	—	—	—	5,000.00	—	—	1,500.00	—	2,600.00	5,000.00	—	—
Chesterfield . . .	—	—	—	10,000.00	—	—	900.00	—	—	10,000.00	—	—
New Salem . . .	4,500.00	—	—	—	—	—	—	—	—	—	—	—
Oakham . . .	—	—	—	—	—	—	—	—	—	—	—	—
New Braintree . . .	16,000.00	—	—	—	—	—	—	—	—	—	—	—
Phillipston . . .	800.00	—	—	5,000.00	2,000.00	—	500.00	—	250.00	5,000.00	2,000.00	—
Dunstable . . .	—	—	—	10,000.00	—	—	1,800.00	—	—	5,000.00	5,000.00	—

Otis	.	.	.	.	13,000.00	—	\$640.06	1,000.00	—	8,000.00	—	—
Windsor	—	—	—	—	—	—	—	—				
Hancock	.	.	.	.	4,000.00	—	—	—	—	4,000.00	—	—
Florida	.	.	.	.	40,000.00	—	—	—	—	30,000.00	—	—
Westhampton	—	—	—	—	—	—	—	—				
Boxborough	.	.	.	.	10,000.00	—	—	—	—	10,000.00	—	—
Wendell	.	.	.	.	5,000.00	—	—	—	—	5,000.00	—	—
Wales	.	.	.	.	4,000.00	—	—	—	—	4,000.00	—	—
	.	.	.	.	16,000.00	—	—	300.00	—	16,900.00	—	—
Mashpee	—	—	—	—	—	—	—	—				
Heath	.	.	.	.	26,000.00	4,062.96	—	400.00	2,686.78	38,200.00	1,000.00	—
Plainfield	.	.	.	.	1,850.00	—	—	1,000.00	—	3,000.00	—	—
Monterey	.	.	.	.	—	—	—	1,500.00	—	5,000.00	—	—
Hawley	—	—	—	—	—	—	—	—				
Savoy	.	.	.	.	8,000.00	—	—	1,000.00	—	8,000.00	—	—
West Tisbury	.	.	.	.	—	—	—	1,525.00	—	—	—	—
Rowe	.	.	.	.	—	—	13,000.00	—	—	—	9,000.00	—
Goshen	—	—	—	—	—	—	—	—				
Chilmark	.	.	.	.	8,000.00	—	47.10	250.00	—	5,000.00	—	—
Leyden	.	.	.	.	—	—	—	750.00	—	—	6,000.00	—
Washington	.	.	.	.	—	—	6,000.00	—	—	—	—	—
Tyringham	—	—	—	—	—	—	—	—				
Monroe	.	.	.	.	9,000.00	—	—	700.00	—	6,000.00	—	—
Shutesbury	.	.	.	.	7,500.00	—	—	2,000.00	—	7,500.00	—	—
Middlefield	—	—	—	—	—	—	—	—				
	.	.	.	.	14,000.00	—	—	—	—	8,000.00	—	—
Alford	—	—	—	—	—	—	—	—				
Holland	.	.	.	.	10,500.00	—	—	500.00	—	4,000.00	6,000.00	—
Montgomery	.	.	.	.	4,000.00	7,000.00	—	—	—	4,000.00	2,000.00	—
Gay Head	.	.	.	.	5,500.00	—	—	—	—	5,500.00	—	—
	.	.	.	.	2,000.00	—	131.41	350.00	—	2,000.00	—	—
Peru	—	—	—	—	—	—	—	—				
Tolland	.	.	.	.	5,000.00	—	—	—	—	4,000.00	—	—
Gosnold	—	—	—	—	—	—	—	—				
New Ashford	.	.	.	.	2,000.00	—	—	1,000.00	—	2,000.00	—	—
Mount Washington	—	—	—	—	—	—	—	—				
225 Towns	\$1,597,605.40	\$132,762.96	\$306,490.00	\$9,109,950.00	\$453,050.86	\$4,927.66	\$868,613.00	\$48,487.60	\$330,480.00	\$8,462,630.00	\$350,112.36	\$968.26

TABLE V. — *Sinking and Loan Fund Payments to the State — 1938.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Weston	\$372.62	—	\$372.62	—
Cohasset	11.77	—	11.77	—
Hull	638.58	—	638.58	—
Westwood	204.23	—	204.23	—
Nahant	3,350.30	—	220.51	\$3,129.79
Dover	161.70	—	161.70	—
Totals	\$4,739.20	—	\$1,609.41	\$3,129.79

The following towns under 5,000 population made no sinking and loan fund payments in 1938 to the State on account of Metropolitan sewer, park and water systems:

Acton	Egremont	Medway	Scituate
Acushnet	Erving	Mendon	Sharon
Alford	Essex	Merrimac	Sheffield
Ashburnham	Florida	Middlefield	Shelburne
Ashby	Freetown	Middleton	Sherborn
Ashfield	Gay Head	Millis	Shirley
Ashland	Georgetown	Millville	Shutesbury
Avon	Gill	Monroe	Southampton
Ayer	Goshen	Monterey	Southborough
Barre	Gosnold	Montgomery	Southwick
Becket	Granby	Mount Washington	Sterling
Bedford	Granville	Nantucket	Stockbridge
Belchertown	Groton	New Ashford	Stow
Bellingham	Groveland	New Braintree	Sturbridge
Berkley	Hadley	Newbury	Sudbury
Berlin	Halifax	New Marlborough	Sunderland
Bernardston	Hamilton	New Salem	Sutton
Blackstone	Hampden	Norfolk	Swansea
Blandford	Hancock	Northborough	Templeton
Bolton	Hanover	North Brookfield	Tisbury
Bourne	Hanson	Northfield	Tolland
Boxborough	Hardwick	North Reading	Topsfield
Boxford	Harvard	Norton	Townsend
Boylston	Harwich	Norwell	Truro
Brewster	Hatfield	Oak Bluffs	Tyngsborough
Brimfield	Hawley	Oakham	Tyringham
Brookfield	Heath	Orleans	Upton
Buckland	Hinsdale	Otis	Wales
Burlington	Holbrook	Oxford	Warren
Carlisle	Holden	Paxton	Warwick
Carver	Holland	Pelham	Washington
Charlemont	Holliston	Pembroke	Wayland
Charlton	Hopedale	Pepperell	Wellfleet
Chatham	Hopkinton	Peru	Wendell
Cheshire	Hubbardston	Petersham	Wenham
Chester	Huntington	Phillipston	West Boylston
Chesterfield	Kingston	Plainfield	West Bridgewater
Chilmark	Lakeville	Plainville	West Brookfield
Clarksburg	Lancaster	Plympton	Westford
Colrain	Lanesborough	Princeton	Westhampton
Conway	Lee	Provincetown	Westminster
Cummington	Leicester	Raynham	West Newbury
Dalton	Lenox	Rehoboth	Westport
Deerfield	Leverett	Richmond	West Stockbridge
Dennis	Leyden	Rochester	West Tisbury
Dighton	Lincoln	Rockport	Whately
Douglas	Littleton	Rowe	Wilbraham
Dudley	Lunenburg	Rowley	Williamsburg
Dunstable	Lynnfield	Royalston	Williamstown
Duxbury	Manchester	Russell	Wilmington
East Bridgewater	Marion	Rutland	Windsor
East Brookfield	Marshfield	Salisbury	Worthington
Eastham	Mashpee	Sandisfield	Wrentham
East Longmeadow	Mattapoisett	Sandwich	Yarmouth
Edgartown	Medfield	Savoy	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1938.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Blackstone	\$13,100.00	\$12,100.00	\$1,000.00	—	—
Dudley	11,900.00	10,500.00	1,400.00	—	—
Wilmington	23,813.24	21,400.00	—	—	\$2,413.24
Leicester	10,728.00	6,400.00	1,500.00	—	2,828.00
Westport	6,900.00	6,900.00	—	—	—
Swansea	8,000.00	8,000.00	—	—	—
Templeton	9,624.39	8,000.00	1,456.00	—	168.39
Dalton	12,320.00	12,320.00	—	—	—
Williamstown	13,000.00	13,000.00	—	—	—
Oxford	9,400.00	8,000.00	1,400.00	—	—
Lee	14,200.00	14,200.00	—	—	—
Medfield	18,000.00	18,000.00	—	—	—
Wrentham	6,600.00	6,000.00	—	—	—
Provincetown	6,000.00	6,000.00	—	—	—
Acushnet	9,948.00	9,948.00	—	—	—
Holden	18,950.00	17,500.00	1,450.00	—	—
Belchertown	3,000.00	3,000.00	—	—	—
Ayer	7,000.00	6,000.00	1,000.00	—	—
Weston	37,372.62	37,000.00	—	\$372.62	—
Scituate	42,400.00	42,400.00	—	—	—
Westford	8,500.00	7,500.00	1,000.00	—	—
Sharon	22,007.47	19,700.00	—	—	2,307.47
East Bridgewater	13,235.78	18,500.00	—	—	4,735.78
Warren	13,000.00	12,000.00	1,000.00	—	—
Rockport	19,500.00	19,500.00	—	—	—
Nantucket	27,500.00	27,500.00	—	—	—
Cohasset	17,011.77	17,000.00	—	11.77	—
East Longmeadow	5,000.00	5,000.00	—	—	—
Holbrook	11,611.34	² 11,611.34	—	—	—
West Bridgewater	4,030.00	4,030.00	—	—	—
Wayland	6,750.00	³ 5,750.00	1,000.00	—	—
Bourne	15,000.00	15,000.00	—	—	—
Medway	12,015.48	9,900.00	—	—	2,115.48
North Brookfield	5,500.00	4,400.00	1,100.00	—	—
Bedford	10,200.00	10,200.00	—	—	—
Dighton	4,000.00	4,000.00	—	—	—
Hopedale	6,000.00	6,000.00	—	—	—
Bellingham	5,500.00	5,500.00	—	—	—
Wilbraham	6,000.00	6,000.00	—	—	—
Deerfield	16,000.00	16,000.00	—	—	—
Holliston	10,000.00	9,000.00	1,000.00	—	—
Norton	7,500.00	7,500.00	—	—	—
Rehoboth	3,000.00	3,000.00	—	—	—
Kingston	7,500.00	7,500.00	—	—	—
Hadley	2,500.00	2,500.00	—	—	—
Hanover	21,000.00	21,000.00	—	—	—
Lenox	5,000.00	5,000.00	—	—	—
Acton	5,500.00	5,500.00	—	—	—
Hull	20,638.58	20,000.00	—	638.58	—
Hopkinton	8,000.00	8,000.00	—	—	—
Lancaster	3,900.00	2,000.00	1,900.00	—	—
Shirley	5,200.00	5,200.00	—	—	—
Westwood	5,704.23	5,500.00	—	204.23	—
Groton	9,000.00	9,000.00	—	—	—
Manchester	24,000.00	24,000.00	—	—	—
Ashland	15,500.00	14,500.00	1,000.00	—	—
Hatfield	5,000.00	5,000.00	—	—	—
Hanson	9,000.00	9,000.00	—	—	—
Sutton	1,000.00	—	1,000.00	—	—
Rutland	5,500.00	4,500.00	1,000.00	—	—
Douglas	2,000.00	1,000.00	1,000.00	—	—
Northborough	8,286.33	⁴ 7,286.33	1,000.00	—	—
Hardwick	8,200.00	7,000.00	1,200.00	—	—
Harwich	18,211.85	⁵ 18,211.85	—	—	—
Charlton	4,200.00	3,500.00	700.00	—	—
Avon	10,573.60	5,500.00	—	—	5,073.60
North Reading	10,014.17	⁶ 8,929.75	—	—	1,084.42
Salisbury	4,782.95	2,000.00	—	—	2,782.95
Duxbury	5,000.00	5,000.00	—	—	—
Hamilton	7,000.00	7,000.00	—	—	—
Groveland	2,500.00	2,500.00	—	—	—
Merrimac	7,363.75	3,600.00	—	—	3,763.75
Raynham	4,250.00	4,250.00	—	—	—

¹ Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$388.66 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$5,000 were paid from balances of Federal grants for outlays.⁴ Serial loans amounting to \$2,713.67 were paid from balances of Federal grants for outlays.⁵ Serial loans amounting to \$6,188.15 were paid from balances of Federal grants for outlays.⁶ Serial loans amounting to \$1,070.25 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1938 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Upton	\$1,000.00	—	\$1,000.00	—	—
West Boylston	5,000.00	\$4,000.00	1,000.00	—	—
Burlington	7,843.30	2,000.00	—	—	\$5,843.30
Lunenburg	900.00	—	900.00	—	—
Southborough	17,000.00	14,000.00	3,000.00	—	—
Millis	12,000.00	12,000.00	—	—	—
Yarmouth	17,000.00	17,000.00	—	—	—
Marshfield	39,138.97	¹ 39,138.97	—	—	—
Ashburnham	2,500.00	1,500.00	1,000.00	—	—
Chatham	6,000.00	6,000.00	—	—	—
Dennis	9,600.00	² 9,600.00	—	—	—
Georgetown	7,600.00	³ 7,600.00	—	—	—
Middleton	5,500.00	5,500.00	—	—	—
Westminster	5,550.00	5,000.00	550.00	—	—
Townsend	7,926.37	⁴ 4,307.17	500.00	—	3,119.20
Stockbridge	9,500.00	9,500.00	—	—	—
Sturbridge	5,800.00	5,000.00	800.00	—	—
Millville	14,000.00	13,250.00	750.00	—	—
Lynnfield	7,327.49	5,500.00	—	—	1,827.49
Marion	11,000.00	11,000.00	—	—	—
Williamsburg	3,000.00	3,000.00	—	—	—
Tisbury	12,000.00	12,000.00	—	—	—
Sheffield	2,000.00	2,000.00	—	—	—
Nahant	17,350.30	14,000.00	—	\$3,350.30	—
Mattapoisett	\$,130.15	⁵ 8,130.15	—	—	—
Norwell	7,000.00	7,000.00	—	—	—
Cheshire	4,700.00	4,700.00	—	—	—
Oak Bluffs	12,700.00	⁶ 12,700.00	—	—	—
Sudbury	6,000.00	6,000.00	—	—	—
Pembroke	14,000.00	14,000.00	—	—	—
Plainville	1,000.00	1,000.00	—	—	—
Shelburne	4,000.00	4,000.00	—	—	—
Newbury	2,000.00	2,000.00	—	—	—
Sterling	8,200.00	7,500.00	700.00	—	—
Colrain	2,000.00	2,000.00	—	—	—
Southwick	10,074.79	⁷ 9,000.00	—	—	1,074.79
Littleton	4,500.00	4,500.00	—	—	—
Sandwich	6,559.34	5,000.00	—	—	1,559.34
Rowley	4,000.00	1,000.00	—	—	3,000.00
Essex	4,500.00	4,500.00	—	—	—
West Newbury	3,550.00	3,550.00	—	—	—
Edgartown	12,500.00	12,500.00	—	—	—
Chester	6,800.00	6,800.00	—	—	—
Boylston	1,375.00	1,000.00	375.00	—	—
Huntington	2,700.00	2,700.00	—	—	—
Clarksburg	2,500.00	2,500.00	—	—	—
Tyngsborough	2,103.62	1,000.00	—	—	1,103.62
Brookfield	5,520.00	5,000.00	520.00	—	—
Dover	6,161.70	6,000.00	—	161.70	—
Russell	15,550.00	15,550.00	—	—	—
Mendon	3,370.00	2,820.00	550.00	—	—
WestBrookfield	2,000.00	2,000.00	—	—	—
Rochester	1,000.00	1,000.00	—	—	—
Wenham	3,000.00	3,000.00	—	—	—
Sunderland	4,650.00	4,650.00	—	—	—
Berkley	2,150.00	2,150.00	—	—	—
Hinsdale	2,800.00	2,800.00	—	—	—
West Stockbridge	1,000.00	1,000.00	—	—	—
Topshfield	7,000.00	7,000.00	—	—	—
Berlin	400.00	—	400.00	—	—
Hubbardston	370.00	—	370.00	—	—
Ashby	1,200.00	1,200.00	—	—	—
Southampton	2,000.00	2,000.00	—	—	—
Wellfleet	3,000.00	2,000.00	—	—	1,000.00
East Brookfield	2,000.00	2,000.00	—	—	—
New Marlborough	2,500.00	2,500.00	—	—	—
Brimfield	1,100.00	1,100.00	—	—	—
Hampden	1,200.00	1,200.00	—	—	—
Royalston	500.00	—	500.00	—	—
Bolton	4,900.00	4,300.00	600.00	—	—

¹ Serial loans amounting to \$3,144.03 were paid from sea wall assessment reserve and \$717 from sale of real estate.

² Serial loans amounting to \$900 were paid from sale of real estate.

³ Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.

⁴ Serial loans amounting to \$6,992.83 were paid from balances of Federal grants for outlays.

⁵ Serial loans amounting to \$1,469.85 were paid from balances of Federal grants for outlays.

⁶ Serial loans amounting to \$3,000 were paid from balances of Federal grants for outlays.

⁷ Serial loans amounting to \$1,800 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1938 —*
Concluded.

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Paxton	\$2,890.00	\$2,500.00	\$390.00	—	—
Boxford	1,000.00	1,000.00	—	—	—
Becket	2,000.00	2,000.00	—	—	—
Brewster	2,000.00	2,000.00	—	—	—
Princeton	3,600.00	2,900.00	700.00	—	—
Granville	4,000.00	4,000.00	—	—	—
Richmond	2,000.00	2,000.00	—	—	—
Eastham	2,000.00	2,000.00	—	—	—
Warwick	1,000.00	1,000.00	—	—	—
Plympton	2,500.00	2,500.00	—	—	—
Truro	1,000.00	1,000.00	—	—	—
Pelham	500.00	500.00	—	—	—
Blandford	4,100.00	4,100.00	—	—	—
Chesterfield	900.00	900.00	—	—	—
New Braintree	200.00	—	200.00	—	—
Phillipston	650.00	500.00	150.00	—	—
Dunstable	250.00	250.00	—	—	—
Otis	1,000.00	1,000.00	—	—	—
Wales	300.00	300.00	—	—	—
Mashpee	523.82	400.00	—	—	\$123.82
Heath	1,000.00	1,000.00	—	—	—
Plainfield	1,500.00	1,500.00	—	—	—
Hawley	1,000.00	1,000.00	—	—	—
Savoy	1,525.00	1,525.00	—	—	—
Goshen	250.00	250.00	—	—	—
Leyden	750.00	750.00	—	—	—
Tyringham	700.00	700.00	—	—	—
Monroe	2,000.00	2,000.00	—	—	—
Alford	500.00	500.00	—	—	—
Gay Head	350.00	350.00	—	—	—
Gosnold	1,000.00	1,000.00	—	—	—
Totals	\$1,250,633.40	\$1,161,908.56	\$38,061.00	\$4,739.20	\$45,924.64

¹ Serial loans amounting to \$1,800 were paid from gifts for outlays.

The following towns showed no payments on account of funded or fixed debt:

Ashfield	Conway	Hancock	Montgomery	Peru	Wendell
Barre	Cummington	Harvard	Mount Washington	Petersham	Westhampton
Bernardston	Egremont	Holland	New Ashford	Rowe	West Tisbury
Boxborough	Erving	Lakeville	New Salem	Sandisfield	Whately
Buckland	Florida	Lanesborough	Norfolk	Sherborn	Windsor
Carlisle	Freetown	Leverett	Northfield	Shutesbury	Worthington
Carver	Gill	Lincoln	Oakham	Stow	
Charlemont	Granby	Middlefield	Orleans	Tolland	
Chilmark	Halifax	Monterey	Pepperell	Washington	

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1938					CASH AT END OF 1938				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Blackstone	\$20,466.95	\$20,466.95	—	—	—	\$55,925.43	\$55,925.43	—	—	—
Dudley	35,985.30	35,638.58	—	\$311.52	\$35.20	29,782.72	29,450.21	—	\$297.31	\$35.20
Wilmingon	36,602.63	36,602.63	—	—	—	67,182.93	66,892.93	—	30.13	—
Leicester	71,706.80	70,952.02	—	—	403.59	149,093.00	148,234.15	—	455.26	403.59
Westport	94,447.57	93,578.61	—	—	868.96	63,361.64	62,509.34	—	—	852.30
Swansea	42,366.58	41,311.67	—	—	251.86	33,049.27	32,619.13	—	—	73.67
Templeton	58,410.84	57,309.17	—	100.00	803.05	39,533.88	38,393.11	—	80	356.47
Dalton	52,637.64	51,308.90	—	49.42	954.00	18,240.51	15,901.11	—	92.68	173.01
Williamstown	71,280.63	71,280.63	—	—	—	22,720.87	22,720.87	—	—	—
Oxford	40,026.38	39,632.80	—	100.00	100.47	84,810.52	84,208.44	—	100.00	401.61
Lee	47,404.74	47,284.74	—	120.00	—	39,677.58	39,677.58	—	—	—
Medfield	22,784.91	22,588.63	—	41.24	185.04	60,195.29	59,852.57	—	134.20	208.52
Wrentham	40,644.35	40,249.74	—	—	15.47	51,994.72	51,730.89	—	—	248.36
Provincetown	9,653.52	9,653.52	—	—	379.14	3,892.43	3,892.43	—	—	15.47
Acushnet	35,305.24	35,286.77	—	—	18.47	23,173.83	23,150.51	—	—	23.32
Holnden	54,674.63	53,570.62	—	—	1,104.01	46,072.08	44,970.10	—	—	1,101.98
Belchertown	5,371.60	4,971.58	—	—	390.91	12,084.99	11,605.10	—	—	55.11
Ayer	18,364.30	18,353.74	—	—	10.56	28,493.96	28,483.40	—	—	10.56
Weston	92,843.54	79,658.77	—	116.73	2,132.38	83,644.07	72,461.19	134.34	10,926.99	121.55
East Bridgewater	28,850.78	28,283.30	—	—	87.31	45,815.91	45,443.86	—	—	284.74
Warren	26,050.06	26,050.06	—	—	152.58	48,108.49	47,990.08	—	80.01	87.31
Westford	38,410.57	38,318.37	—	—	18.20	48,108.49	47,990.08	—	80.01	22.40
Sharon	28,669.57	27,935.87	—	—	74.00	39,702.63	39,702.72	—	—	268.31
East Bridgewater	28,850.78	28,283.30	—	—	492.86	30,227.12	29,349.79	—	—	223.60
Warren	26,050.06	26,050.06	—	—	544.50	24,337.04	24,337.04	—	—	35.48
Rockport	40,026.62	39,551.04	—	125.00	—	244,674.01	244,320.39	—	—	81.85
Barre	35,020.86	33,472.64	—	—	300.84	20,540.56	20,168.90	—	—	—
Nantucket	22,879.89	22,603.21	—	—	1,548.22	21,775.17	21,492.91	—	—	266.64
Cohasset	95,735.22	95,121.67	—	2.45	186.68	88,525.63	87,506.46	4.54	977.98	36.65
East Longmeadow	4,126.03	3,842.36	—	18.55	35.39	42,446.10	42,054.71	—	14.50	306.09
Holbrook	32,338.61	31,418.70	—	—	170.31	19,794.62	18,634.21	—	—	—
West Bridgewater	41,393.84	41,393.84	—	—	17.10	34,644.94	34,644.94	—	—	—
Wayland	34,116.16	31,508.23	—	889.24	1,242.76	34,169.91	31,992.89	—	891.64	488.13
Bourne	71,386.91	70,534.45	—	—	—	17,689.33	16,836.87	—	—	797.25
Medway	1,937.98	1,937.98	—	—	852.46	20,166.40	20,166.40	—	—	852.46
North Brookfield	27,054.87	27,054.87	—	—	—	27,072.22	26,645.47	—	426.75	—
Bedford	21,925.68	17,585.75	—	685.37	—	20,778.60	16,925.76	—	240.35	3,612.49

[illegible][illegible]

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1938					CASH AT END OF 1938				
	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Millis	\$31,139.88	\$30,939.88	—	\$200.00	—	\$18,811.79	\$18,461.79	—	\$350.00	—
Yarmouth	34,366.00	33,633.92	—	—	—	46,350.43	45,857.29	—	—	—
Marshfield	27,188.02	26,891.03	—	—	\$296.99	112,751.26	112,383.45	30.00	\$403.14	\$296.51
Norfolk	17,164.61	17,164.61	—	—	—	12,014.08	12,014.08	—	—	—
Ashburnham	21,519.64	21,519.04	—	—	—	12,610.67	12,410.67	200.00	—	—
Chatham	73,624.03	73,594.29	—	—	29.74	74,714.85	74,685.11	—	—	29.74
Dennis	28,250.62	28,027.54	—	—	174.00	16,487.57	16,269.49	—	39.08	179.00
Georgetown	20,424.77	19,434.81	—	—	505.00	23,085.85	22,441.86	—	143.99	500.00
Middleton	45,679.79	44,434.38	—	—	1,095.50	43,520.47	41,860.06	—	173.91	1,486.50
Westminster	20,491.51	20,491.51	—	—	—	11,618.16	11,618.16	—	—	—
Northfield	17,569.06	17,089.08	—	—	11.53	13,848.18	13,580.29	—	256.36	11.53
Townsend	36,298.18	35,030.72	—	533.44	—	15,958.64	14,650.68	197.20	1,110.76	—
Stockbridge	6,939.03	6,084.59	—	126.57	—	72,447.18	72,447.28	326.57	68.33	—
Sturbridge	13,971.31	13,574.53	—	388.61	—	42,566.00	42,199.95	363.82	2.23	—
Milville	5,780.77	5,662.57	—	—	118.20	12,378.81	12,260.61	—	—	118.20
Lynnfield	13,966.80	13,966.80	—	—	—	10,805.67	10,805.67	—	—	—
Marion	53,735.84	53,701.30	—	—	32.00	8,107.73	8,092.42	—	7.31	8.00
Williamsburg	11,873.12	11,390.56	—	—	482.56	6,516.56	6,162.06	—	354.50	—
Tisbury	28,376.98	28,194.42	—	307.30	75.26	30,488.30	30,309.31	—	103.73	75.26
Freetown	8,202.60	8,202.60	—	—	—	9,595.48	9,595.48	—	—	—
Sheffield	10,429.21	10,409.85	—	9.77	—	6,032.29	6,013.26	9.31	9.72	—
Nahant	10,674.46	10,674.46	—	—	—	18,628.98	18,628.98	—	—	—
Mattapoisett	15,464.91	15,417.82	—	16.19	47.09	19,181.92	19,178.56	—	—	3.36
Norwell	19,000.56	18,663.58	—	—	320.79	22,393.20	22,056.21	16.20	—	320.79
Cheshire	23,211.83	23,157.83	\$50.00	4.00	—	18,735.04	18,585.04	\$50.00	100.00	—
Oak Bluffs	23,723.05	23,686.05	—	—	37.00	8,644.30	8,632.30	—	—	12.00
Sudbury	32,700.64	32,020.96	—	198.48	—	20,846.25	20,112.76	148.58	584.91	—
Pembroke	15,758.08	15,688.96	—	—	69.12	16,969.14	16,900.02	—	—	69.12
Plainville	25,209.92	25,209.92	—	—	—	21,867.16	21,867.16	—	—	—
Shelburne	21,817.69	21,815.89	—	—	1.80	12,144.58	12,144.58	—	—	—
Newbury	3,157.98	3,157.98	—	—	—	10,920.47	10,920.47	—	—	—
Lincoln	76,873.50	75,548.63	—	1,224.87	100.00	82,029.96	80,888.45	—	1,091.51	50.00
Carver	26,803.92	26,488.42	—	—	315.50	21,357.68	21,216.68	—	—	141.00
Sterling	14,928.67	14,928.49	—	100.00	622.77	21,948.36	21,059.40	—	223.73	665.23
Colrain	10,179.80	9,979.80	200.00	200.00	—	17,139.94	17,139.94	—	—	—
Buckland	36,277.36	36,268.31	—	—	9.05	26,599.66	26,594.61	—	5.05	—

Southwick	47,005.97	46,619.61	—	386.36	—	72,459.23	71,662.70	—	796.53
Littleton	47,313.66	43,611.70	—	2,481.17	818.45	28,202.82	26,867.17	395.81	117.21
Sandwich	17,505.05	17,455.06	—	50.00	—	13,114.93	13,114.93	—	—
Rowley	11,401.30	11,401.30	—	—	—	12,190.29	12,155.29	—	35.00
Essex	6,216.02	5,888.51	—	327.51	—	10,967.75	10,639.74	—	328.01
West Newbury	16,215.41	15,946.92	—	251.08	14.41	47,698.81	47,521.32	—	163.08
Lakeville	10,746.98	10,746.98	—	—	—	8,341.31	8,285.73	—	55.58
Orleans	27,793.29	27,792.42	—	2.87	—	153,955.22	153,887.35	—	67.87
Edgartown	34,486.43	34,461.18	—	—	25.25	15,211.12	13,985.17	—	1,200.70
Chester	28,180.84	28,180.84	—	—	—	19,676.54	19,676.54	—	—
Boylston	11,158.47	11,158.47	550.00	300.00	85.00	24,540.16	23,530.16	900.00	110.00
Huntington	12,882.63	12,238.44	27.57	616.62	—	18,913.14	18,643.87	30.10	239.17
Clarksburg	11,407.55	11,407.55	—	—	—	3,010.54	3,010.54	—	—
Tyngsborough	12,809.63	12,618.43	—	191.20	—	5,229.60	5,010.34	—	219.26
Brookfield	2,860.53	2,777.68	—	50.75	32.10	6,661.07	6,575.89	—	85.08
Dover	24,052.38	24,048.87	—	—	3.51	25,191.43	25,187.92	—	—
Erving	28,475.13	28,088.02	—	—	387.11	27,558.47	27,171.36	—	387.11
Russell	40,466.50	40,304.50	—	—	162.00	32,364.25	32,182.25	—	182.00
Mendon	31,562.98	31,562.98	—	—	—	4,930.74	4,930.74	—	—
West Brookfield	27,798.86	27,689.67	—	63.33	45.86	38,042.03	37,992.01	—	45.86
Lanesborough	26,783.56	26,700.50	7.76	75.30	—	13,267.97	13,189.17	15.84	62.96
Rochester	21,420.06	21,420.06	—	—	—	18,775.85	18,741.53	—	34.32
Wenham	15,956.71	15,956.71	—	—	—	12,412.95	12,412.95	—	—
Stow	12,164.64	11,319.67	—	844.97	—	6,482.19	5,688.26	—	793.93
Sunderland	16,551.38	16,551.38	—	—	—	18,222.33	18,222.33	—	—
Berkley	658.75	658.75	—	—	—	12,062.96	12,062.96	—	—
Hinsdale	5,219.76	5,219.76	—	—	—	12,924.99	12,924.99	—	—
West Stockbridge	8,969.02	8,919.18	49.84	—	—	1,960.41	1,904.81	55.60	—
Whately	10,510.09	10,510.09	—	—	—	16,815.77	16,815.77	—	—
Topsfield	17,224.34	17,224.34	—	—	—	16,538.84	16,377.84	61.00	120.00
Berlin	6,745.28	5,701.36	604.13	439.59	—	8,759.44	7,699.11	659.32	401.01
Hubbardston	20,619.68	20,566.76	—	112.92	—	31,907.58	31,867.56	—	40.02
Gill	10,516.12	10,516.12	—	—	—	11,146.23	11,146.23	—	—
Sherborn	5,150.01	4,983.37	—	166.64	—	3,537.35	3,496.73	—	40.62
Barnardston	12,756.32	11,836.74	—	919.58	—	13,465.63	12,207.76	—	1,257.87
Ashby	10,337.36	10,336.26	—	—	1.10	16,655.07	16,653.97	—	1.10
Granby	13,836.20	13,836.20	—	—	—	11,166.86	11,166.86	—	—
Southampton	11,871.84	10,898.88	—	822.96	—	13,176.43	12,655.31	—	521.12
Conway	16,877.05	16,673.98	—	—	203.07	14,115.59	13,912.43	—	203.16
Harvard	15,748.80	14,516.01	20.17	643.82	—	11,756.66	10,320.06	58.66	789.19
Wellfleet	15,866.10	15,753.65	—	112.45	—	25,969.54	25,625.93	32.00	311.61
East Brookfield	11,409.39	11,282.13	—	107.18	20.08	9,918.03	9,897.37	2.68	17.98
Charlemont	5,880.13	5,880.13	—	—	—	8,336.49	8,336.49	—	—
New Marlborough	16,679.92	16,679.92	—	—	—	4,618.71	4,618.71	—	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1938					CASH AT END OF 1938				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Ashfield	\$29,551.10	\$29,537.27	—	\$13.83	—	\$25,590.19	\$25,576.36	—	\$13.83	—
Brimfield	4,674.59	4,674.59	—	—	—	4,789.73	4,789.73	—	—	—
Hampden	11,243.32	11,243.32	—	—	—	7,981.13	7,981.13	—	—	—
Royalston	10,191.24	9,439.56	—	751.68	—	31,692.52	31,034.90	—	657.62	—
Halifax	14,120.62	14,117.28	—	—	—	15,240.41	15,233.92	—	—	\$3.15
Bolton	6,804.21	6,700.81	—	\$103.40	—	4,200.84	4,024.42	—	3.34	—
Paxton	5,313.18	5,313.18	—	—	—	5,852.32	5,320.12	—	160.00	—
Boxford	9,509.27	9,509.27	—	906.00	—	10,635.32	10,635.32	—	—	—
Leverett	10,177.22	10,177.22	—	—	—	9,847.28	9,447.28	—	400.00	—
Becket	8,652.77	7,901.81	—	750.96	—	6,275.45	5,516.85	—	750.00	—
Petersham	12,268.78	12,151.23	—	17.07	—	11,645.88	11,591.28	—	36.25	8.60
Brewster	9,048.97	8,927.31	—	—	121.66	9,219.87	9,219.87	—	—	—
Princeton	14,184.61	14,163.61	—	—	—	18,742.74	18,727.74	—	—	—
Granville	7,751.44	7,700.86	—	—	—	6,788.79	6,649.15	—	139.64	—
Carlisle	17,763.74	17,548.86	—	—	—	11,635.39	11,438.01	\$90.00	—	—
Richmond	13,760.98	13,760.98	—	—	—	7,891.21	7,891.21	—	—	—
Cummington	15,637.06	15,637.06	—	—	—	12,817.30	12,817.30	—	—	—
Eastham	6,879.37	6,879.37	—	—	—	4,933.28	4,933.28	—	—	—
Egremont	7,403.94	7,403.94	—	—	—	1,571.57	1,571.57	—	—	—
Warwick	5,817.80	4,256.80	—	1,561.00	—	4,124.69	2,563.69	—	1,561.00	—
Plympton	6,712.30	6,712.30	—	—	—	7,298.55	7,298.55	—	—	—
Truro	8,454.19	8,159.35	—	102.51	—	8,295.16	8,043.82	—	49.79	—
Worthington	1,735.12	1,730.09	—	5.03	—	1,968.21	1,968.21	—	—	—
Pelham	8,336.08	8,336.08	—	—	—	5,114.53	5,114.53	—	—	—
Sandisfield	1,890.96	1,890.96	—	—	—	633.20	633.20	—	—	—
Blandford	8,399.45	8,331.18	—	68.27	—	8,928.92	8,874.82	—	34.10	29.00
Chesterfield	3,950.53	3,807.69	—	30.51	—	2,511.93	2,159.69	—	352.24	—
New Salem	14,143.49	14,143.49	—	—	—	10,739.41	10,739.41	—	—	—
Oakham	9,640.00	9,303.33	—	336.67	—	8,872.81	8,385.96	—	486.85	—
New Braintree	3,963.25	3,963.25	—	—	—	7,116.11	6,732.35	—	383.76	—
Phillipston	7,128.95	7,067.24	—	61.71	—	6,022.38	5,995.27	—	4.59	22.52
Dunstable	8,969.60	8,093.64	—	603.96	—	10,390.28	8,721.93	—	168.09	1,500.26
Otis	1,890.69	1,890.69	—	—	—	2,499.62	2,499.62	—	—	—
Windsor	10,445.54	10,298.49	—	147.05	—	3,251.84	2,862.89	—	188.39	260.56
Hancock	5,681.61	5,681.61	—	—	—	1,716.98	1,716.98	—	—	—
Florida	7,509.73	7,509.73	—	—	—	6,005.42	6,005.42	—	—	—

Westampton	11,076.34	10,958.48	—	—	117.86	—	—	—	4,527.06	4,424.44	—	—	103.22
Westborough	827.51	827.54	—	—	—	—	—	—	1,881.15	1,881.15	—	—	—
Wendell	14,577.75	14,577.75	—	—	—	—	—	—	16,501.98	16,501.98	—	—	—
Wales	5,367.71	5,367.71	—	—	—	—	—	—	1,324.66	1,324.66	—	—	—
Mashpee	6,884.06	2,442.27	—	—	—	—	—	—	35,275.28	29,412.22	—	—	5,863.06
Heath	7,804.07	7,804.07	—	—	4,441.79	—	—	—	4,473.39	4,473.39	—	—	—
Plainfield	9,265.34	9,265.34	—	—	—	—	—	—	1,195.37	1,195.37	—	—	—
Monterey	14,006.96	14,006.96	—	—	—	—	—	—	8,332.27	8,332.27	—	—	—
Hawley	8,395.73	8,395.73	—	—	—	—	—	—	1,514.49	1,514.49	—	—	—
Savoy	8,350.00	8,350.00	—	—	—	—	—	—	2,537.15	2,537.15	—	—	—
West Tisbury	11,150.85	11,150.85	—	—	—	—	—	—	10,492.40	10,492.40	—	—	—
Rowe	10,335.09	10,335.09	—	—	—	—	—	—	9,952.50	9,952.50	—	—	—
Goshen	4,359.09	4,222.01	—	—	137.08	—	—	—	503.07	38.50	—	—	464.57
Chinmark	3,134.81	3,134.81	—	—	—	—	—	—	4,511.51	4,511.51	—	—	—
Leyden	9,198.29	4,864.96	—	—	4,333.33	—	—	—	7,217.47	7,217.47	—	—	—
Washington	8,078.38	8,078.38	—	—	—	—	—	—	1,603.09	1,603.09	—	—	—
Tyringham	6,103.41	6,103.41	—	—	—	—	—	—	2,399.76	2,399.76	—	—	—
Monroe	11,039.31	11,039.31	—	—	—	—	—	—	5,489.22	5,489.22	—	—	—
Shutesbury	12,226.86	11,552.36	—	94.17	580.33	—	—	—	6,071.67	5,332.29	84.17	—	655.21
Middlefield	1,483.31	1,483.31	—	—	—	—	—	—	1,239.50	1,239.50	—	—	—
Alford	5,246.66	5,246.66	—	—	—	—	—	—	1,514.24	1,514.24	—	—	—
Holland	2,772.81	2,737.27	—	—	35.54	—	—	—	747.43	747.43	—	—	—
Montgomery	3,883.65	3,759.52	—	—	124.13	—	—	—	384.83	67.69	—	—	317.14
Gay Head	234.23	234.23	—	—	—	—	—	—	—	—	—	—	—
Peru	4,203.85	4,203.85	—	—	—	—	—	—	4,684.98	4,684.98	—	—	—
Tolland	4,530.51	4,530.51	—	—	—	—	—	—	1,421.44	1,421.44	—	—	—
Gosnold	5,717.10	5,717.10	—	—	—	—	—	—	1,787.25	1,787.25	—	—	—
New Ashford	2,133.50	2,133.50	—	—	—	—	—	—	45.91	45.91	—	—	—
Mount Washington	3,682.71	3,682.71	—	—	—	—	—	—	5.99	5.99	—	—	—
225 Towns	\$4,940,415.37	\$4,826,428.80	\$91.63	\$11,120.26	\$72,166.54	\$30,608.14	—	—	\$5,506,484.82	\$5,381,350.90	\$198.66	\$11,226.03	\$84,205.11 \$29,504.12

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BY CITIES AND TOWNS

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TABLE IV.	Detail of Departmental Earnings.
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BOSTON	4, 5	30, 31	32, 33	34-42	43	44
BROCKTON	10, 11	30, 31	32, 33	34-42	43	44
CAMBRIDGE	6, 7	30, 31	32, 33	34-42	43	44
CHELSEA	14, 15	30, 31	32, 33	34-42	43	44
CHICOPEE	16, 17	30, 31	32, 33	34-42	43	44
EVERETT	14, 15	30, 31	32, 33	34-42	43	44
FALL RIVER	6, 7	30, 31	32, 33	34-42	43	44
FITCHBURG	16, 17	30, 31	32, 33	34-42	43	44
GARDNER	22, 23	30, 31	32, 33	34-42	43	44
GLOUCESTER	20, 21	30, 31	32, 33	34-42	43	44
HAVERHILL	12, 13	30, 31	32, 33	34-42	43	44
HOLYOKE	12, 13	30, 31	32, 33	34-42	43	44
LAWRENCE	10, 11	30, 31	32, 33	34-42	43	44
LEOMINSTER	20, 21	30, 31	32, 33	34-42	43	44
LOWELL	8, 9	30, 31	32, 33	34-42	43	44
LYNN	8, 9	30, 31	32, 33	34-42	43	44
MALDEN	12, 13	30, 31	32, 33	34-42	43	44
MAHLBOROUGH	24, 25	30, 31	32, 33	34-42	43	44
MEDFORD	12, 13	30, 31	32, 33	34-42	43	44
MELROSE	18, 19	30, 31	32, 33	34-42	43	44
NEW BEDFORD	8, 9	30, 31	32, 33	34-42	43	44
NEWBURYPORT	24, 25	30, 31	32, 33	34-42	43	44
NEWTON	10, 11	30, 31	32, 33	34-42	43	44
NORTH ADAMS	20, 21	30, 31	32, 33	34-42	43	44
NORTHAMPTON	18, 19	30, 31	32, 33	34-42	43	44
PEABODY	20, 21	30, 31	32, 33	34-42	43	44
PITTSFIELD	14, 15	30, 31	32, 33	34-42	43	44
QUINCY	10, 11	30, 31	32, 33	34-42	43	44
REVERE	18, 19	30, 31	32, 33	34-42	43	44
SALEM	14, 15	30, 31	32, 33	34-42	43	44
SOMERVILLE	8, 9	30, 31	32, 33	34-42	43	44
SPRINGFIELD	6, 7	30, 31	32, 33	34-42	43	44
TAUNTON	16, 17	30, 31	32, 33	34-42	43	44
WALTHAM	16, 17	30, 31	32, 33	34-42	43	44
WESTFIELD	22, 23	30, 31	32, 33	34-42	43	44
WOBURN	22, 23	30, 31	32, 33	34-42	43	44
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TABLE XIII.	Debt Transactions for 1938 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1938.
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Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66, 67	68	70	71 (line 38)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 32)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 1)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 26)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 11)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 22)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 28)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 34)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 5)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 10)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 36)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 4)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 29)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 33)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 24)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 8)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 14)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 17)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 12)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 20)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 13)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 37)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 2)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 9)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 21)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 31)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 39)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 18)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 30)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 25)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 27)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 35)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 23)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 3)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 16)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 6)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 19)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 7)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 15)	72	73	74	76

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	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	120, 121	131	132 (line 3)	135	136	137	141
Aceton	170, 171	265	271 (line 148)	273	278	279	285
Acushnet	152, 153	264	271 (line 98)	272	278	279	284
Adams	92, 93	130	132 (line 17)	134	136	137	140
Agawam	110, 111	131	132 (line 45)	135	136	137	141
Alford	254, 255	269	271 (line 141)	277	278	281	289
Amesbury	98, 99	130	132 (line 59)	134	136	137	140
Amherst	118, 119	131	132 (line 44)	135	136	137	141
Andover	98, 99	130	132 (line 26)	134	136	137	140
Arlington	82, 83	130	132 (line 67)	134	136	136	140
Ashburnham	188, 189	266	271 (line 174)	274	278	280	286
Ashby	220, 221	267	271 (line 149)	275	278	280	287
Ashfield	226, 227	268	—	276	278	281	288
Ashland	174, 175	265	270 (line 35)	273	278	279	285
Athol	96, 97	130	132 (line 28)	134	136	137	140
Auburn	116, 117	131	132 (line 33)	135	136	137	141
Avon	178, 179	265	270 (line 33)	273	278	279	285
Ayer	154, 155	264	270 (line 78)	272	278	279	284
Barnstable	104, 105	131	133 (line 83)	135	136	137	141
Barre	158, 159	264	—	272	278	281	284
Becket	230, 231	268	271 (line 126)	276	278	281	288
Bedford	162, 163	264	270 (line 71)	273	278	279	284
Belchertown	154, 155	264	271 (line 128)	272	278	279	284
Bellingham	164, 165	265	270 (line 29)	273	278	279	285
Belmont	82, 83	130	132 (line 58)	134	136	136	140
Berkley	216, 217	267	271 (line 113)	275	278	280	287
Berlin	218, 219	267	271 (line 159)	275	278	280	287
Bernardston	220, 221	267	—	275	278	281	287
Billerica	112, 113	131	133 (line 77)	135	136	137	141
Blackstone	146, 147	264	270 (line 25)	272	278	279	284
Blandford	238, 239	268	270 (line 40)	276	278	281	288
Bolton	228, 229	268	271 (line 171)	276	278	280	288
Bourne	162, 163	264	271 (line 125)	273	278	279	284
Boxborough	244, 245	269	—	277	278	281	289
Boxford	228, 229	268	—	276	278	281	288
Boylston	208, 209	267	271 (line 130)	275	278	280	287
Braintree	84, 85	130	132 (line 20)	134	136	136	140
Brewster	230, 231	268	271 (line 153)	276	278	281	288
Bridgewater	102, 103	131	132 (line 1)	135	136	137	141
Brimfield	226, 227	268	271 (line 169)	276	278	280	288
Brookfield	210, 211	267	270 (line 61)	275	278	280	287
Brookline	80, 81	130	132 (line 64)	134	136	136	140
Buckland	202, 203	266	—	275	278	281	286
Burlington	184, 185	265	270 (line 19)	274	278	280	285
Canton	116, 117	131	133 (line 73)	135	136	137	141
Carlisle	232, 233	268	—	276	278	281	288
Carver	202, 203	266	—	275	278	281	286
Charlemont	224, 225	267	271 (line 147)	276	278	281	287
Charlton	178, 179	265	271 (line 99)	273	278	279	285
Chatham	188, 189	266	271 (line 143)	274	278	280	286
Chelmsford	106, 107	131	133 (line 84)	135	136	137	141
Cheshire	198, 199	266	271 (line 110)	274	278	280	286
Chester	208, 209	267	270 (line 22)	275	278	280	287
Chesterfield	238, 239	268	271 (line 165)	276	278	281	288
Chilmark	250, 251	269	271 (line 100)	277	278	281	289
Clarksburg	210, 211	267	270 (line 16)	275	278	280	287
Clinton	94, 95	130	133 (line 76)	134	136	137	140
Cohasset	158, 159	264	271 (line 137)	272	278	279	284
Colrain	202, 203	266	271 (line 140)	275	278	280	286
Concord	106, 107	131	132 (line 6)	135	136	137	141
Conway	222, 223	267	—	275	278	281	287
Cummington	234, 235	268	271 (line 163)	276	278	281	288
Dalton	148, 149	264	271 (line 97)	272	278	279	284
Danvers	90, 91	130	132 (line 11)	134	136	137	140
Dartmouth	100, 101	130	132 (line 37)	135	136	137	140
Dedham	88, 89	130	133 (line 78)	134	136	136	140
Deerfield	166, 167	265	270 (line 23)	273	278	279	285
Dennis	188, 189	266	271 (line 121)	274	278	280	286
Dighton	164, 165	265	270 (line 70)	273	278	279	285
Douglas	176, 177	265	271 (line 158)	273	278	279	285
Dover	210, 211	267	271 (line 122)	275	278	280	287

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	116, 117	131	132 (line 56)	135	136	137	141
Dudley	146, 147	264	270 (line 28)	272	278	279	284
Dunstable	240, 241	268	271 (line 145)	276	278	281	288
Duxbury	180, 181	265	271 (line 135)	273	278	279	285
East Bridgewater	156, 157	264	270 (line 56)	272	278	279	284
East Brookfield	224, 225	267	271 (line 94)	276	278	280	287
Eastham	234, 235	268	271 (line 101)	276	278	281	288
Easthampton	98, 99	130	132 (line 32)	134	136	137	140
East Longmeadow	160, 161	264	270 (line 68)	272	278	279	284
Easton	122, 123	131	132 (line 43)	135	136	137	141
Edgartown	208, 209	267	271 (line 114)	275	278	280	287
Egremont	234, 235	268	—	276	278	281	288
Erving	212, 213	267	—	275	278	281	287
Essex	206, 207	267	271 (line 121)	275	278	280	287
Fairhaven	94, 95	130	132 (line 42)	134	136	137	140
Falmouth	114, 115	131	133 (line 81)	135	136	137	141
Florida	242, 243	268	—	277	278	281	288
Foxborough	120, 121	131	132 (line 61)	135	136	137	141
Framingham	82, 83	130	132 (line 9)	134	136	136	140
Franklin	108, 109	131	132 (line 47)	135	136	137	141
Freetown	194, 195	266	—	274	278	281	286
Gay Head	254, 255	269	271 (line 89)	277	278	281	289
Georgetown	188, 189	266	270 (line 8)	274	278	280	286
Gill	220, 221	267	—	275	278	281	287
Goshen	250, 251	269	271 (line 96)	277	278	281	289
Gosnold	256, 257	269	271 (line 167)	277	278	281	289
Grafton	106, 107	131	133 (line 80)	135	136	137	141
Granby	222, 223	267	—	275	278	281	287
Granville	232, 233	268	271 (line 91)	276	278	281	288
Great Barrington	118, 119	131	133 (line 74)	135	136	137	141
Greenfield	86, 87	130	132 (line 68)	134	136	136	140
Groton	172, 173	26	271 (line 164)	273	278	279	285
Groveland	182, 183	265	271 (line 127)	273	278	279	285
Hadley	168, 169	265	271 (line 156)	273	278	279	285
Halifax	228, 229	268	—	276	278	281	288
Hamilton	180, 181	265	270 (line 83)	273	278	279	285
Hampden	226, 227	268	271 (line 124)	276	278	280	288
Hancock	242, 243	268	—	277	278	281	288
Hanover	168, 169	265	270 (line 1)	273	278	279	285
Hanson	174, 175	265	270 (line 79)	273	278	279	285
Hardwick	178, 179	265	271 (line 115)	273	278	279	285
Harvard	222, 223	267	—	275	278	281	287
Harwich	178, 179	265	270 (line 31)	273	278	279	285
Hatfield	174, 175	265	271 (line 119)	273	278	279	285
Hawley	248, 249	269	271 (line 92)	277	278	281	289
Heath	246, 247	269	271 (line 93)	277	278	281	289
Hingham	110, 111	131	133 (line 85)	135	136	137	141
Hinsdale	216, 217	267	270 (line 34)	275	278	280	287
Holbrook	160, 161	264	270 (line 44)	272	278	279	284
Holden	152, 153	264	271 (line 111)	272	278	279	284
Holland	254, 255	269	—	277	278	281	289
Holliston	166, 167	265	271 (line 151)	273	278	279	285
Hopedale	164, 165	265	270 (line 69)	273	278	279	285
Hopkinton	170, 171	265	270 (line 60)	273	278	279	285
Hubbardston	218, 219	267	270 (line 49)	275	278	280	287
Hudson	102, 103	131	132 (line 18)	135	136	137	141
Hull	170, 171	265	271 (line 150)	273	278	279	285
Huntington	208, 209	267	271 (line 120)	275	278	280	287
Ipswich	118, 119	131	132 (line 13)	135	136	137	141
Kingston	168, 169	265	271 (line 112)	273	278	279	285
Lakeville	206, 207	267	—	275	278	281	287
Lancaster	172, 173	265	271 (line 138)	273	278	279	285
Lanesborough	214, 215	267	—	275	278	281	287
Lee	150, 151	264	270 (line 65)	272	278	279	284
Leicester	146, 147	264	270 (line 32)	272	278	279	284
Lenox	170, 171	265	271 (line 118)	273	278	279	285
Leverett	230, 231	268	—	276	278	281	288
Lexington	96, 97	130	132 (line 30)	134	136	137	140
Leyden	250, 251	269	—	277	278	281	289
Lincoln	200, 201	266	270 (line 82)	274	278	281	286
Littleton	204, 205	267	270 (line 59)	275	278	280	287
Longmeadow	124, 125	131	132 (line 50)	135	136	137	141
Ludlow	102, 103	131	132 (line 25)	135	136	137	141
Lunenburg	184, 185	265	—	274	278	280	285
Lynnfield	192, 193	266	271 (line 117)	274	278	280	286
Manchester	174, 175	265	271 (line 136)	273	278	279	285
Mansfield	114, 115	131	132 (line 2)	135	136	137	141
Marblehead	100, 101	130	132 (line 12)	134	136	137	140
Marion	194, 195	266	270 (line 48)	274	278	280	286

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Mashpee	246, 247	269	270 (line 38)	277	278	281	289
Mattapoisett	196, 197	266	271 (line 87)	274	278	280	286
Maynard	112, 113	131	132 (line 15)	135	136	137	141
Medfield	150, 151	264	270 (line 13)	272	278	279	284
Medway	162, 163	264	271 (line 90)	273	278	279	284
Mendon	212, 213	267	270 (line 55)	275	278	280	287
Merrimac	182, 183	265	271 (line 157)	273	278	279	285
Methuen	84, 85	130	132 (line 16)	134	136	136	140
Middleborough	102, 103	131	132 (line 60)	135	136	137	141
Middlefield	252, 253	269	—	277	278	281	289
Middleton	190, 191	266	270 (line 52)	274	278	280	286
Milford	90, 91	130	132 (line 36)	134	136	137	140
Millbury	112, 113	131	133 (line 79)	135	136	137	141
Millis	186, 187	266	270 (line 47)	274	278	280	286
Millville	192, 193	266	270 (line 54)	274	278	280	286
Milton	84, 85	130	132 (line 29)	134	136	136	140
Monroe	252, 253	269	270 (line 26)	277	278	281	289
Monson	122, 123	131	133 (line 70)	135	136	137	141
Montague	104, 105	131	132 (line 51)	135	136	137	141
Monterey	246, 247	269	—	277	278	281	289
Montgomery	254, 255	269	—	277	278	281	289
Mount Washington	258, 259	269	—	277	278	281	289
Nahant	196, 197	266	271 (line 104)	274	278	280	286
Nantucket	158, 159	264	270 (line 77)	272	278	279	284
Natick	90, 91	130	132 (line 39)	134	136	137	140
Needham	94, 95	130	132 (line 38)	134	136	137	140
New Ashford	256, 257	269	—	277	278	281	289
New Braintree	240, 241	268	270 (line 41)	276	278	281	288
Newbury	200, 201	266	271 (line 154)	274	278	280	286
New Marlborough	224, 225	267	271 (line 95)	276	278	280	287
New Salem	238, 239	268	271 (line 107)	276	278	281	288
Norfolk	186, 187	266	—	274	278	281	286
North Andover	110, 111	131	133 (line 82)	135	136	137	141
North Attleborough	100, 101	130	133 (line 86)	134	136	137	140
Northborough	176, 177	265	270 (line 11)	273	278	279	285
Northbridge	96, 97	130	132 (line 21)	134	136	137	140
North Brookfield	162, 163	264	271 (line 160)	273	278	279	284
Northfield	190, 191	266	—	274	278	281	286
North Reading	180, 181	265	270 (line 10)	273	278	279	285
Norton	166, 167	265	270 (line 30)	273	278	279	285
Norwell	196, 197	266	270 (line 21)	274	278	280	286
Norwood	88, 89	130	132 (line 7)	134	136	136	140
Oak Bluffs	198, 199	266	270 (line 58)	274	278	280	286
Oakham	240, 241	268	—	276	278	281	288
Orange	122, 123	131	132 (line 14)	135	136	137	141
Orleans	206, 207	267	270 (line 53)	275	278	281	287
Otis	242, 243	268	271 (line 142)	277	278	281	288
Oxford	150, 151	264	270 (line 45)	272	278	279	284
Palmer	100, 101	130	132 (line 62)	135	136	137	140
Paxton	228, 229	268	270 (line 6)	276	278	281	288
Pelham	236, 237	268	—	276	278	281	288
Pembroke	198, 199	266	270 (line 4)	274	278	280	286
Pepperell	164, 165	265	270 (line 81)	273	278	281	285
Peru	256, 257	269	—	277	278	281	289
Petersham	230, 231	268	—	276	278	281	288
Phillipston	240, 241	268	271 (line 162)	276	278	281	288
Plainfield	246, 247	269	271 (line 146)	277	278	281	289
Plainville	200, 201	266	271 (line 173)	274	278	280	286
Plymouth	92, 93	130	132 (line 63)	134	136	137	140
Plympton	236, 237	268	270 (line 62)	276	278	281	288
Princeton	232, 233	268	271 (line 86)	276	278	281	288
Provincetown	152, 153	264	271 (line 109)	272	278	279	284
Randolph	108, 109	131	132 (line 46)	135	136	137	141
Raynham	182, 183	265	271 (line 103)	273	278	279	285
Reading	96, 97	130	132 (line 24)	134	136	137	140
Rehoboth	168, 169	265	271 (line 88)	273	278	279	285
Richmond	232, 233	268	270 (line 50)	276	278	281	288
Rochester	214, 215	267	—	275	278	280	287
Rockland	104, 105	131	132 (line 19)	135	136	137	141
Rockport	158, 159	264	270 (line 14)	272	278	279	284
Rowe	248, 249	269	—	277	278	281	289
Rowley	204, 205	267	271 (line 139)	275	278	280	287
Royalston	226, 227	268	270 (line 42)	276	278	280	288
Russell	212, 213	267	270 (line 27)	275	278	280	287
Rutland	176, 177	265	270 (line 20)	273	278	279	285
Salisbury	180, 181	265	271 (line 134)	273	278	279	285
Sandisfield	238, 239	268	—	276	278	281	288
Sandwich	204, 205	267	271 (line 116)	275	278	280	287
Saugus	88, 89	130	132 (line 5)	134	136	136	140
Savoy	248, 249	269	—	277	278	281	289

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	154, 155	264	270 (line 12)	272	278	279	284
Seekonk	124, 125	131	133 (line 69)	135	136	137	141
Sharon	156, 157	264	270 (line 64)	272	278	279	284
Sheffield	196, 197	266	271 (line 133)	274	278	280	286
Shelburne	200, 201	266	271 (line 123)	274	278	280	286
Sherborn	220, 221	267	—	275	278	281	287
Shirley	172, 173	265	270 (line 37)	273	278	279	285
Shrewsbury	110, 111	131	132 (line 57)	135	136	137	141
Shutesbury	252, 253	269	—	277	278	281	289
Somerset	122, 123	131	132 (line 10)	135	136	137	141
Southampton	222, 223	267	270 (line 17)	275	278	280	287
Southborough	184, 185	265	270 (line 2)	274	278	280	285
Southbridge	88, 89	130	132 (line 41)	134	136	136	140
South Hadley	112, 113	131	132 (line 49)	135	136	137	141
Southwick	204, 205	267	270 (line 18)	275	278	280	287
Spencer	116, 117	131	132 (line 4)	135	136	137	141
Sterling	202, 203	266	270 (line 24)	275	278	280	286
Stockbridge	192, 193	266	270 (line 72)	274	278	280	286
Stoneham	94, 95	130	132 (line 53)	134	136	137	140
Stoughton	104, 105	131	132 (line 31)	135	136	137	141
Stow	214, 215	267	—	275	278	281	287
Sturbridge	192, 193	266	270 (line 3)	274	278	280	286
Sudbury	198, 199	266	270 (line 75)	274	278	280	286
Sunderland	216, 217	267	271 (line 106)	275	278	280	287
Sutton	176, 177	265	—	273	278	279	285
Swampscott	98, 99	130	132 (line 34)	134	136	137	140
Swansea	148, 149	264	270 (line 76)	272	278	279	284
Templeton	148, 149	264	270 (line 66)	272	278	279	284
Tewksbury	114, 115	131	133 (line 71)	135	136	137	141
Tisbury	194, 195	266	271 (line 102)	274	278	280	286
Tolland	256, 257	269	—	277	278	281	289
Topfield	218, 219	267	270 (line 80)	275	278	280	287
Townsend	190, 191	266	270 (line 15)	274	278	280	286
Truro	236, 237	268	271 (line 105)	276	278	281	288
Tyngsborough	210, 211	267	271 (line 161)	275	278	280	287
Tyringham	252, 253	269	271 (line 166)	277	278	281	289
Upton	182, 183	265	271 (line 168)	273	278	280	285
Uxbridge	118, 119	131	132 (line 54)	135	136	137	141
Wakefield	86, 87	130	132 (line 40)	134	136	136	140
Wales	244, 245	269	271 (line 132)	277	278	281	289
Walpole	108, 109	131	132 (line 35)	135	136	137	141
Ware	106, 107	131	132 (line 52)	135	136	137	141
Wareham	120, 121	131	133 (line 72)	135	136	137	141
Warren	156, 157	264	270 (line 39)	272	278	279	284
Warwick	234, 235	268	271 (line 155)	276	278	281	288
Washington	250, 251	269	—	277	278	281	289
Watertown	82, 83	130	132 (line 48)	134	136	136	140
Wayland	160, 161	264	270 (line 73)	272	278	279	284
Webster	90, 91	130	132 (line 27)	134	136	137	140
Wellesley	92, 93	130	132 (line 22)	134	136	137	140
Wellfleet	224, 225	267	270 (line 36)	276	278	280	287
Wendell	244, 245	269	—	277	278	281	289
Wenham	214, 215	267	271 (line 172)	275	278	280	287
Westborough	120, 121	131	133 (line 87)	135	136	137	141
West Boylston	184, 185	265	270 (line 51)	274	278	280	285
West Bridgewater	160, 161	264	271 (line 152)	272	278	279	284
West Brookfield	212, 213	267	271 (line 144)	275	278	280	287
Westford	156, 157	264	271 (line 85)	272	278	279	284
Westhampton	244, 245	269	—	277	278	281	289
Westminster	190, 191	266	270 (line 67)	274	278	280	286
West Newbury	206, 207	267	270 (line 9)	275	278	280	287
Weston	154, 155	264	270 (line 43)	272	278	279	284
Westport	148, 149	264	270 (line 84)	272	278	279	284
West Springfield	86, 87	130	132 (line 23)	134	136	136	140
West Stockbridge	216, 217	267	271 (line 108)	275	278	280	287
West Tisbury	248, 249	269	—	277	278	281	289
Westwood	172, 173	265	271 (line 170)	273	278	279	285
Weymouth	84, 85	130	132 (line 66)	134	136	136	140
Whately	218, 219	267	—	275	278	281	287
Whitman	108, 109	131	132 (line 65)	135	136	137	141
Wilbraham	166, 167	265	270 (line 63)	273	278	279	285
Williamsburg	194, 195	266	270 (line 57)	274	278	280	286
Williamstown	150, 151	264	271 (line 129)	272	278	279	284
Wilmington	146, 147	264	270 (line 7)	272	278	279	284
Winchendon	114, 115	131	132 (line 8)	135	136	137	141
Winchester	92, 93	130	132 (line 55)	134	136	137	140
Windsor	242, 243	268	—	277	278	281	288
Winthrop	86, 87	130	133 (line 75)	134	136	136	140
Worthington	236, 237	268	—	276	278	281	288
Wrentham	152, 153	264	270 (line 74)	272	278	279	284
Yarmouth	186, 187	266	270 (line 46)	274	278	280	286

